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STATE OF CALIFORNIA

Franchise Tax Board

ANNUAL REPORT

1983 CALENDAR YEAR

Members of the Board

Kenneth Cory, *Chairman*	*Controller*
William E. Bennett	*Chairman, Board of Equalization*
Michael Franchetti	*Director of Finance*

Gerald H. Goldberg
Executive Officer

Including Statistics of Income Compiled from 1982 Returns of Individuals and Corporations

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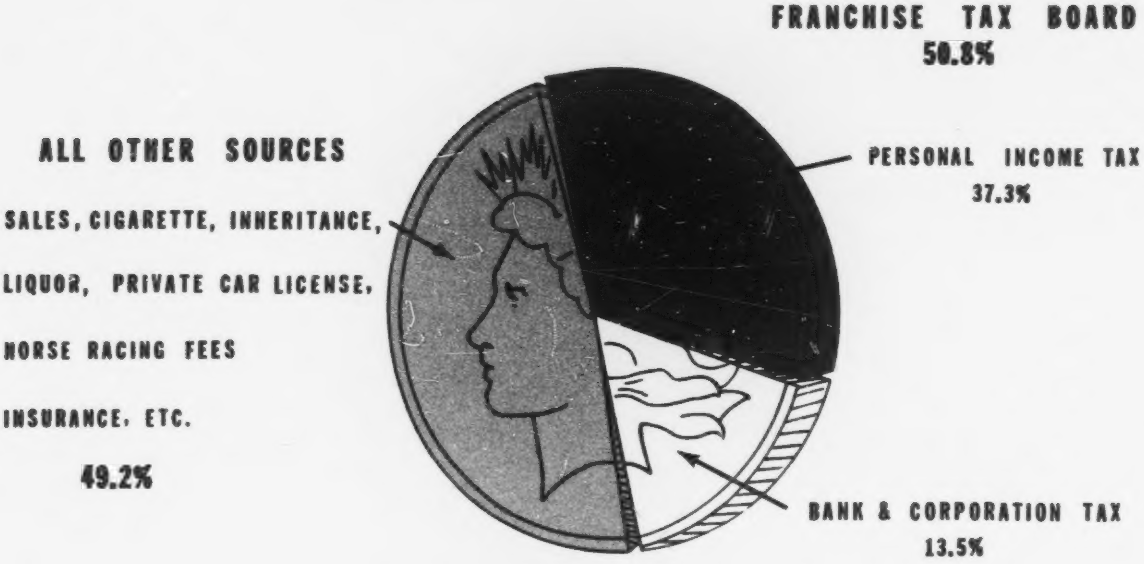
GENERAL FUND REVENUES



CALENDAR YEAR 1983

GENERAL FUND CALENDAR YEAR COLLECTIONS

Cash Basis *

	1982		*1983*		*Percent Change from Previous Year*
	Amount ($ millions)	*Percent of Total*	*Amount ($ millions)*	*Percent of Total*	
FRANCHISE TAX BOARD					
Personal Income Tax	$7,558.7	38.2	$7,912.7	37.3	4.7
Bank and Corporation Taxes	2,635.3	13.3	2,876.8	13.5	9.2
Subtotals	$10,194.0	51.5	$10,789.5	50.8	5.8
OTHER REVENUES					
Retail Sales and Use Taxes	$7,320.9	37.0	$7,959.5	37.5	8.7
Estate, Gift and Inheritance Taxes	529.3	2.7	337.8	1.6	−36.2
Insurance Company Tax	488.0	2.5	715.3	3.4	46.6
Cigarette Tax	202.7	1.0	177.3	0.8	−12.5
Alcoholic Beverage Excise Taxes	137.6	0.7	136.9	0.6	−0.5
Horse Racing Fees	105.5	0.5	112.3	0.5	6.4
Other Revenues Plus Interest on Investments	813.4	4.1	1,012.1	4.8	24.4
Subtotals	$9,597.5	48.5	$10,451.2	49.2	8.9
Grand Totals	$19,791.5	100.0	$21,240.7	100.0	7.3

* Derived from monthly cash flow statement in State Budget.

INTRODUCTION

The Franchise Tax Board, created by the Legislature in 1929, administers the state's Personal Income Tax Law, the Bank and Corporation Tax Law, and the Homeowner and Renter Assistance Law.

The three-member board is chaired by Controller Kenneth Cory. Board members are William Bennett, Chairman of the Board of Equalization, and Michael Franchetti, Director of the Department of Finance. Daily administration of the department is the responsibility of Gerald Goldberg, Executive Officer.

TAX PAID

During 1983, Californians filed just under 11 million 1982 income-year returns and paid $7.9 billion in state taxes. During the same period, banks and corporations filed 325,000 returns totaling $2.9 billion in paid tax.

REVENUE FOR THE GENERAL FUND

The department collected $10.8 billion, which represents 50.8 percent of the General Fund revenue in calendar year 1982.

The Personal Income Tax Program accounted for 37.3 percent of the General Fund total and the Bank and Corporation Tax Program accounted for 13.5 percent.

1983

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

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CONTRIBUTIONS TO SPECIAL FUNDS

The 1982 income year tax forms contained a new special fund contribution designation, as required by the California Election Campaign Fund Act (Stats. 1982, Chapter 1188). Taxpayers had the option of donating to qualified political party by adding the desired amount to their tax liability when computing refund or balance due. The number of taxpayers donating and the amount donated to each fund are listed in the chart below:

Qualified Political Party	*Number of Contributions*	*Amount*
Democratic	51,004	$233,819
Republican	29,730	146,445
Peace and Freedom	2,316	12,064
Libertarian	959	7,268
American Independent	1,610	6,692

TAX GAP—PROJECT FAIR SHARE

1983 was the second year of development for the Franchise Tax Board's Project Fair Share. The project was initiated in 1982 to focus departmental efforts on California's Tax Gap. The tax gap is the difference between what Californians owe in income taxes and what they voluntarily pay. Although the large majority of Californians are honest and do pay their fair share, recent years have witnessed a serious increase in tax cheating, meaning that honest taxpayers have to carry a large burden on behalf of the dishonest.

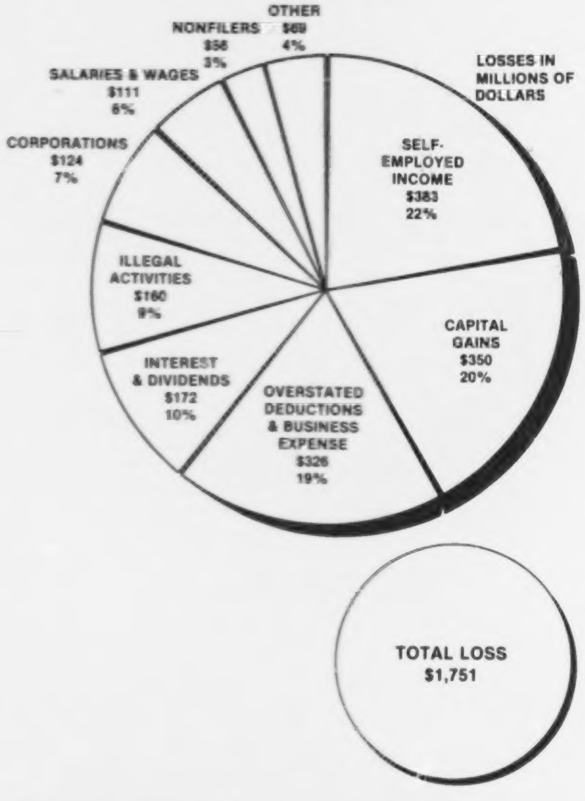
During 1983, the Federal Internal Revenue Service published a long-awaited study of tax evasion nationwide. The department adapted these results to California and made an estimate that California had lost $1.75 billion in income taxes because of tax cheating in 1981. The chart below shows where state tax dollars were lost. It can be seen that the majority of the tax gap results from noncompliance in three major areas: self-employment income; capital gains; and overstated deductions and business expenses.

These areas of the most serious and destructive noncompliance have become the primary focus of Project Fair Share's three major strategies for closing the tax gap: legislative proposals to close tax loopholes and upgrade tax enforcement; public education to solicit support for our efforts and inform Californians about the seriousness of the problem; and increased data sharing and enforcement efforts to collect unpaid taxes.

Project Fair Share made progress in all of these areas in 1983. Several tax compliance-oriented proposals were adopted by the Legislature in 1983, as can be seen in the Legislation section of this report. Public education efforts resulted in release of television, radio, and newspaper advertisements bearing the important message that tax cheating hurts honest citizens and that the Franchise Tax Board is taking steps to correct the problem. These were well-received, and an expanded program is planned for coming years. The department's compliance programs continued to be tailored to meet the demands resulting from increased tax cheating. Major data sharing evaluation projects were initiated involving the state's two other major tax agencies, the State Board of Equalization and the Employment Development Department. A number of smaller projects were started to evaluate the possibilities for using data from other sources (for example, the Department of Motor Vehicles) to track down tax cheaters.

Although much has been accomplished in the last two years, it remains clear that the tax gap is a long-term problem, requiring a sustained effort and far-sighted strategies to solve. The Franchise Tax Board is committed to the principal of fair share for California's income tax system and will continue to search for innovative ways of solving California's tax compliance problems.

WHERE STATE TAX DOLLARS WERE LOST IN 1981



RENTERS CREDIT VERIFICATION

Between 1980 and 1982, the total returns filed increased from 10.2 million to 10.7 million, a growth of 4.6 percent. During the same period, the number of tax returns claiming the renters credit increased from 3.9 million to 4.5 million, or 12.7 percent. In an effort to curb the growth of improper—in many cases, fraudulent—renters credit claims, the department, in 1983, instituted a new program to verify renters credit claims.

The results of this program are readily apparent by the following table, which shows that, during 1982, returns filed increased by .6 percent, while renters credit claims fell by 1.8 percent; and the amount of credits granted was 3.4 percent less than the prior year.

**RENTERS CREDIT CLAIMS
CALENDAR YEAR BASIS**

Process Year	*Tot. Ret. Filed (000)*	*Percent Change*	*Renters Credit Claims (000)*	*Percent Change*	*Amount of Credit (000)*	*Percent Change*
1980	10,190	–	3,953	–	$369,958	–
1981	10,336	1.4	4,186	5.9	398,519	7.8
1982	10,662	3.2	4,456	6.4	430,549	8.0
1983	10,721	0.6	4,376	−1.8	415,908	−3.4

PERSONAL INCOME TAX

1983

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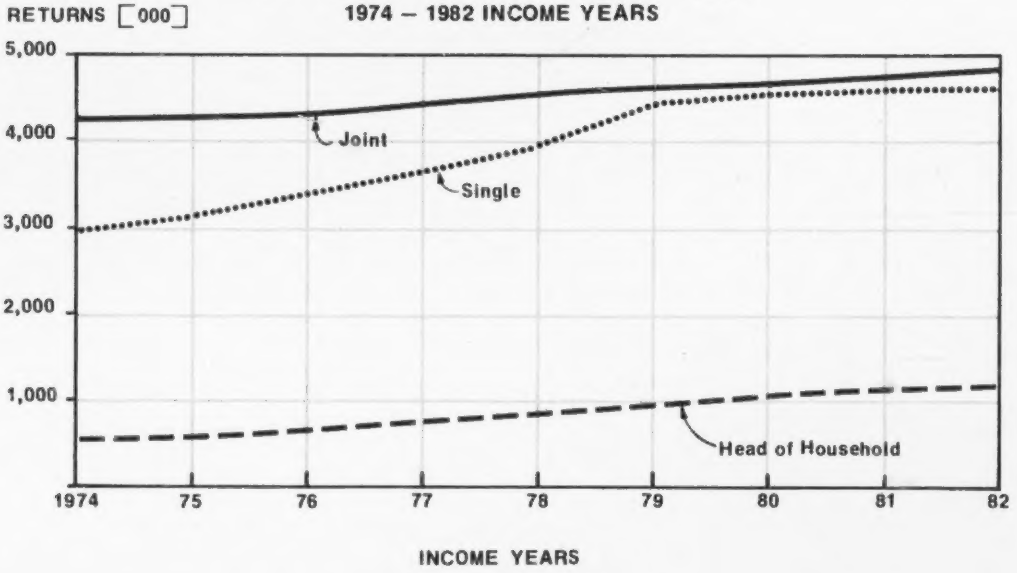
The number of California personal income tax returns filed in 1983 increased by less than one percent, or 60 thousand returns over those filed in 1982. The distribution of those returns showed fewer returns with adjusted gross incomes under $25,000 and more returns with adjusted gross incomes over $25,000. The amount of self-assessed taxes increased by 6 percent to $7.2 billion.

The number of single returns filed declined by 90 thousand for the 1982 taxable year, or from 43.2 percent to 42.1 percent of all returns. This decrease in returns is the first ever noted for the three major filing statuses of single, joint, and head of household. Other filing statuses continued to show a nominal growth.

9 YEAR TREND OF TYPES OF TAX RETURNS FILED

1974 – 1982 INCOME YEARS



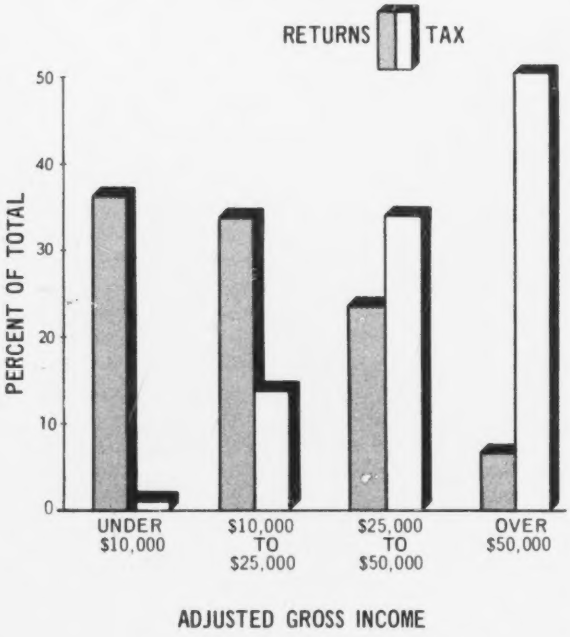
INDEXING

Beginning with the 1978 taxable year, the legislature provided for adjustment of the tax brackets, standard deduction, and personal credit amounts in order to reduce the escalating effect of inflation on tax liabilities. Originally, the tax brackets were adjusted by the percentage change in the California Consumer Price Index in excess of 3 percent. The legislature modified "Indexing" to remove the three percent threshold for the 1980 and 1981 taxable years only. The voters of California made this "full indexing" permanent when they passed proposition 7 in June of 1982.

The inflation index factor used for the 1982 taxable year was 9.3 percent. The personal credits have increased from $50 in 1977 to $76 in 1982 for joint taxpayers. The threshold of the maximum tax rate (11 percent) has increased to $48,400 for 1982, up 56 percent from the $31,000 of 1977.

Indexing reduced state revenue by $2.8 billion for the 1982 taxable year. A typical married taxpayer with $25,000 annual income paid $397 less taxes for 1982 than they would have without indexing. In total, California taxpayers have paid $7.2 billion less in state taxes because of indexing.

RETURNS AND TAX BY INCOME LEVEL



INCOME REPORTED

The California Personal Income Tax Law requires the reporting of most sources of income. In addition to the more obvious sources of income, such as salaries and wages, dividends, and interest, reportable income also includes such items as alimony, annuities and pensions, gross receipts of unincorporated businesses, rents and royalties, gains on the sale of capital assets, gambling winnings, and net income from estates and trusts. Non-reportable income is either in the form of transfer payments, such as social security, unemployment insurance, or welfare payments or is statutorily exempt such as interest on government bonds.

Personal Income Tax
RETURNS BY INCOME CLASS
1981 and 1982 Income Years

Adjusted Gross Income Class	*1981 Income Year Returns*	*1982 Income Year Returns*	*Percent Change 1981 to 1982*
Less than $5,000	2,259,716	2,180,033	−3.5
$5,000 to 10,000	1,780,335	1,689,550	−5.1
10,000 to 15,000	1,501,135	1,440,400	−4.0
15,000 to 20,000	1,179,875	1,217,850	+3.2
20,000 to 25,000	957,695	950,350	−0.8
25,000 to 30,000	772,510	809,400	+4.8
30,000 to 40,000	1,032,570	1,091,500	+5.7
40,000 to 50,000	575,745	607,600	+5.5
50,000 and over	602,338	734,741	+22.0
Totals	10,661,919	10,721,424	+0.6

ADJUSTED GROSS INCOME

Adjusted gross income is the basis for the income distributions shown in the Statistical Appendix. Adjusted gross income literally means gross income less adjustments. These adjustments are primarily for expenses incurred in earning income, such as employee business expenses and moving expenses. Some adjustments are designed to promote desirable social objectives such as encouraging taxpayers to save for their retirement through individual and self employed retirement plans.

Deductions from adjusted gross income are provided to exclude certain expenditures from the measure of the tax. Some expenses can impair the taxpayers ability to pay taxes, such as large medical costs and casualty losses. Other deductions are used as incentives such as the promotion of charitable contributions. If these "itemized" deductions do not exceed the standard deduction amount available to all taxpayers, the latter can be taken instead.

Adjusted gross income is reduced by deductions, either standard or itemized, to arrive at taxable income. The progressive tax rate schedule, ranging from one to 11 percent, is applied to this tax base in determining the tax before credits. The progressity of the tax structure can be seen from the graph of "Returns and Tax by Income Levels." Taxpayers with adjusted gross income (AGI) under $10,000 made up 36 percent of all refunds filed but account for only one percent of the total tax paid. In contrast, taxpayers with AGI over $50,000 comprised less than 7 percent of all returns but paid 51 percent of the total tax.

Personal Income Tax
SOURCES OF REPORTED ADJUSTED GROSS INCOME
1981 and 1982 Income Year

Source of Income	1981 Income Year Amount ($ millions)	1982 Income Year		Percent Change 1981 to 1982
		Amount ($ millions)	Percent of Total Income	
Salaries and Wages	$170,633.1	$183,294.1	79.8	+7.4
Dividends	6,007.8	6,655.5	2.9	+10.8
Interest	17,554.9	19,359.4	8.4	+10.3
Annuities and Pensions	6,803.0	7,550.1	3.3	+11.0
Net Sales of Capital Assets	7,297.9	7,914.8	3.4	+8.5
Rents and Royalties	−2,022.5	−2,091.0	−0.9	−3.4
Net Business and Professional Gains*	6,775.8	6,131.4	2.7	−9.5
Net Partnership Gains	−1,356.0	−1,728.2	−0.7	−27.4
Other Income**	1,995.0	2,472.3	1.1	+23.9
Total Income	$213,689.0	$229,558.6	100.0	+7.4
Total of Adjustments to Income	3,747.1	4,694.3		+25.3
Total Adjusted Gross Income	$209,941.9	$224,864.3		+7.1

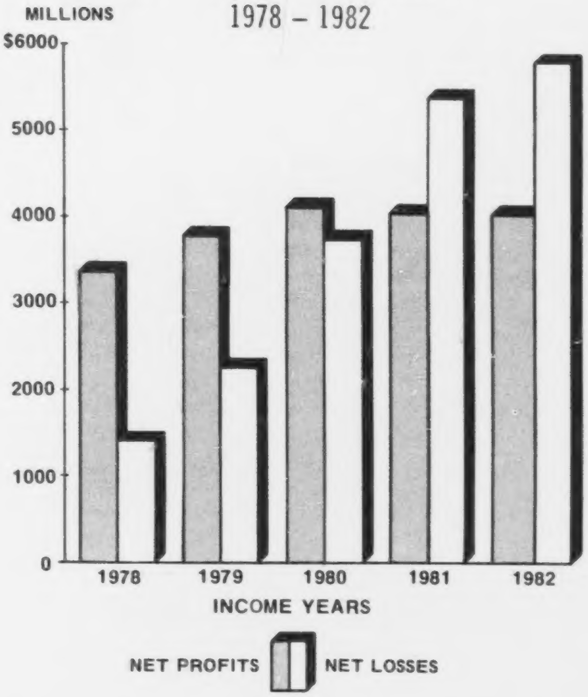
* Includes farm income and losses.

** Includes net income from the disposition of noncapital assets, income from alimony, gambling, and other miscellaneous sources.

The largest component of AGI continues to be wages and salaries, representing 80 percent of all income. Interest income is a distant second with 8 percent. Net sales of capital assets, annuities and pensions, dividends, and net business and professional gains accounted for approximately 3 percent each of the total income.

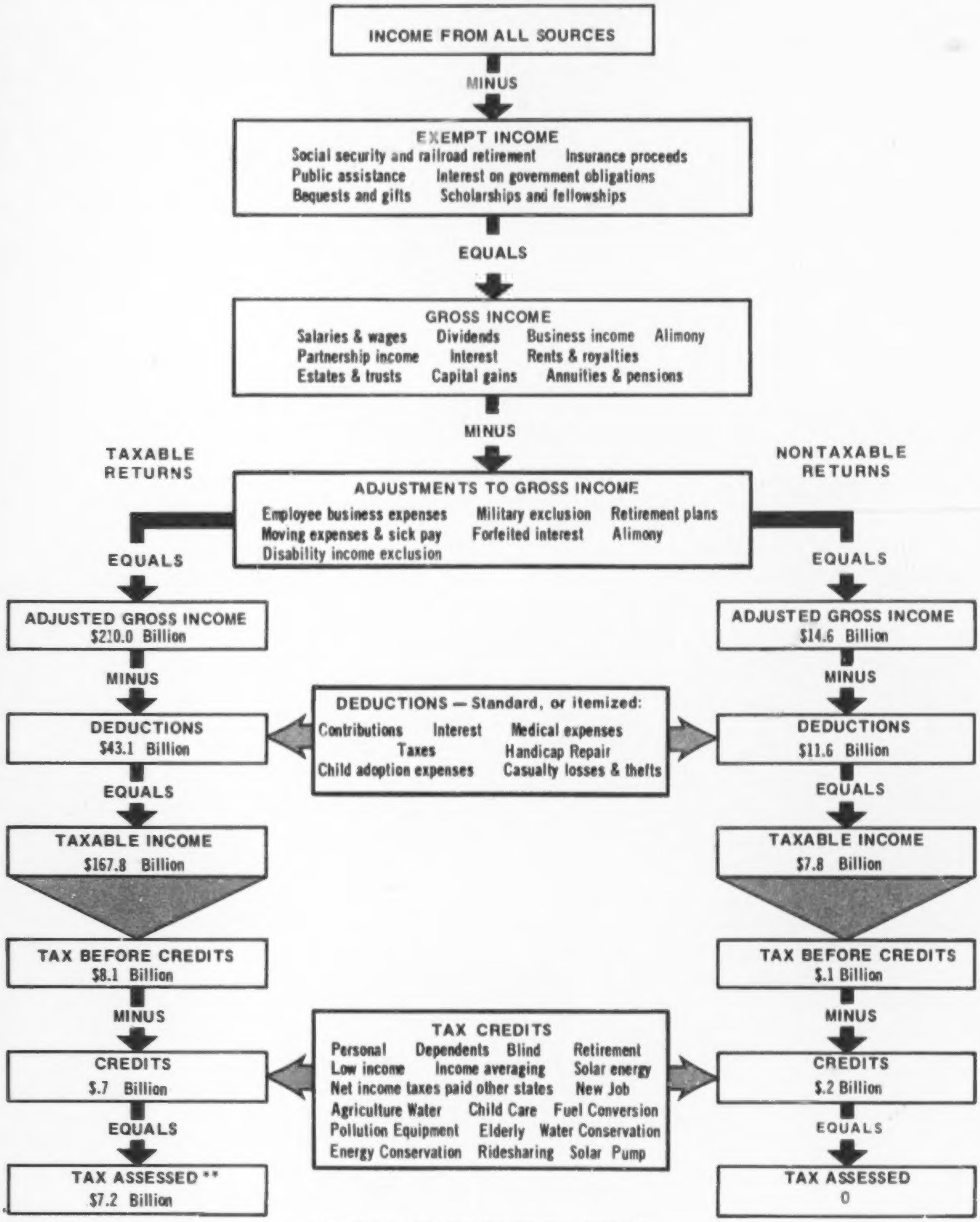
Other income, including net income from the disposition of noncapital assets, income from alimony, gambling, and other miscellaneous sources, showed the greatest increase from 1981 at 23.9 percent. Dividends, interest income, annuities and pensions, and salaries and wages all increased by approximately 10 percent or less. Business income sources all showed declines from the 1981 income levels.

PARTNERSHIP
NET PROFITS VS. LOSSES
1978 – 1982



In net terms, total partnership losses exceeded gains in 1982 for the second year. The bar chart on partnership net profits verses losses since 1978 shows that while net profits have remained relatively constant, net losses have increased by 412 percent. This increased partnership losses can best be explained by the popularity of tax planning measures designed for short-term losses offsetting other income. Of interest, 83 percent of all returns with net partnership losses were taxable. That is, the taxpayer still had a tax liability after other income was offset by the partnership losses.

COMPONENTS OF THE PERSONAL INCOME TAX *



* Details in Personal Income Tax Appendix

**Includes preference tax

DEDUCTIONS

The standard deduction for 1982 (after indexing) was $1,530 for a single person or a married person filing a separate return. Joint taxpayers, heads of household, and surviving spouses with dependent children were allowed a $3,060 standard deduction. The standard deduction, amounting to $14.5 billion, was claimed by 6.6 million or 61 percent of all taxpayers.

The taxpayer is allowed to itemize deductions in lieu of the standard deduction. Allowable deductions include medical expenses above a threshold amount, charitable and political contributions, most state and local taxes (except state personal income taxes), interest expenses, and casualty and theft losses above a threshhold amount. Itemized deductions were reported on 4.1 million or 39 percent of all returns filed and amounted to $40.2 billion or 73 percent of all deductions.

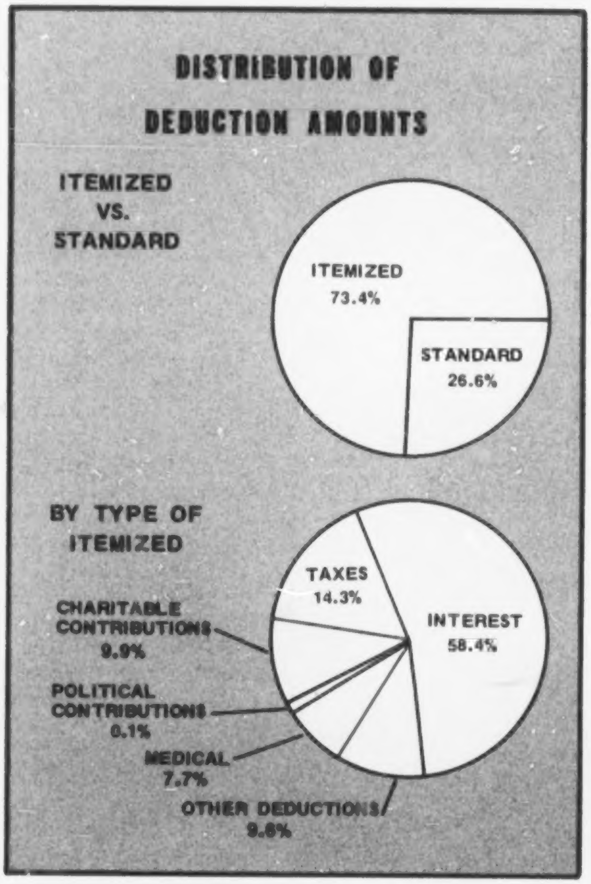
Personal Income Tax
ITEMIZED DEDUCTIONS BY TYPE
1982 Income Year

Type of Deductions	*Number of Returns*	*Amount Deducted (millions)*	*Average Amount Deducted*
Medical	*2,741,128*	*$3,097.2*	*$1,130*
Taxes Total	*4,129,670*	*5,770.2*	*1,397*
Real Estate	3,484,317	2,818.2	809
Gasoline	3,646,651	218.0	60
Sales	4,075,953	2,241.4	550
Auto License	3,507,234	426.1	121
Other	281,025	66.5	237
Charitable Contributions			
Total	*3,835,371*	*3,978.6*	*1,037*
Cash and Prior Years	3,801,766	4,326.8	1,138
Other Than Cash	1,639,392	916.1	559
Contribution Carryforward	121,173	(1,264.2)	10,433
Political Contributions	*283,285*	*27.4*	*97*
Interest Total	*3,923,727*	*23,479.2*	*5,984*
Mortgage	3,176,988	16,146.3	5,082
Installment and Other	3,596,860	7,332.9	2,039
Other Deductions	*3,970,063*	*3,870.2*	*975*
Totals	4,148,699	$40,222.8	$9,695

The table on "Itemized Deductions by Type" gives the relative frequency and amounts of itemized deductions claimed for the 1982 taxable year. Home mortgage interest and other interest were the largest catagory of all deductions amounting to $23.5 billion and 58 percent of all deductions. The high cost of housing plus the impact of inflation on the cost of loanable funds are the reasons for this deduction continuing to be the largest single deduction. The average home mortgage interest deduction was $5,082 in 1982, up 13 percent from 1981.

State and local taxes continue to be the second largest deduction catagory. Real estate taxes and sales tax amount to 88 percent of all taxes deducted. Because of law changes limiting the amount deductable, gasoline tax deductions were reduced to 52 percent of their 1981 level.

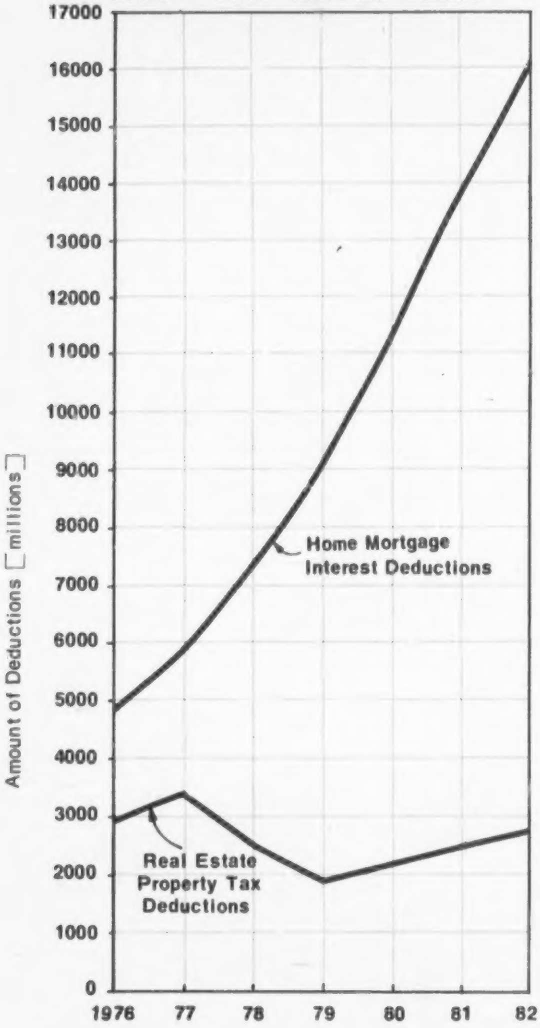
Total deductions, both itemized and standard, amounted to $54.8 billion in 1982, an increase of 11 percent over 1981.



TAX PAYMENTS

The source and relative magnitude of the various tax payments made for taxable years 1978–1982 are depicted on the graph of "Components of Personal Income Tax Revenues." Withholding continues to dominate as the major method of tax collection with $6.1 billion for 1982 or 85 percent of net collections. Estimate payments of $2.2 billion and final payments of $.9 billion make up the remainder of the tax collection methods.

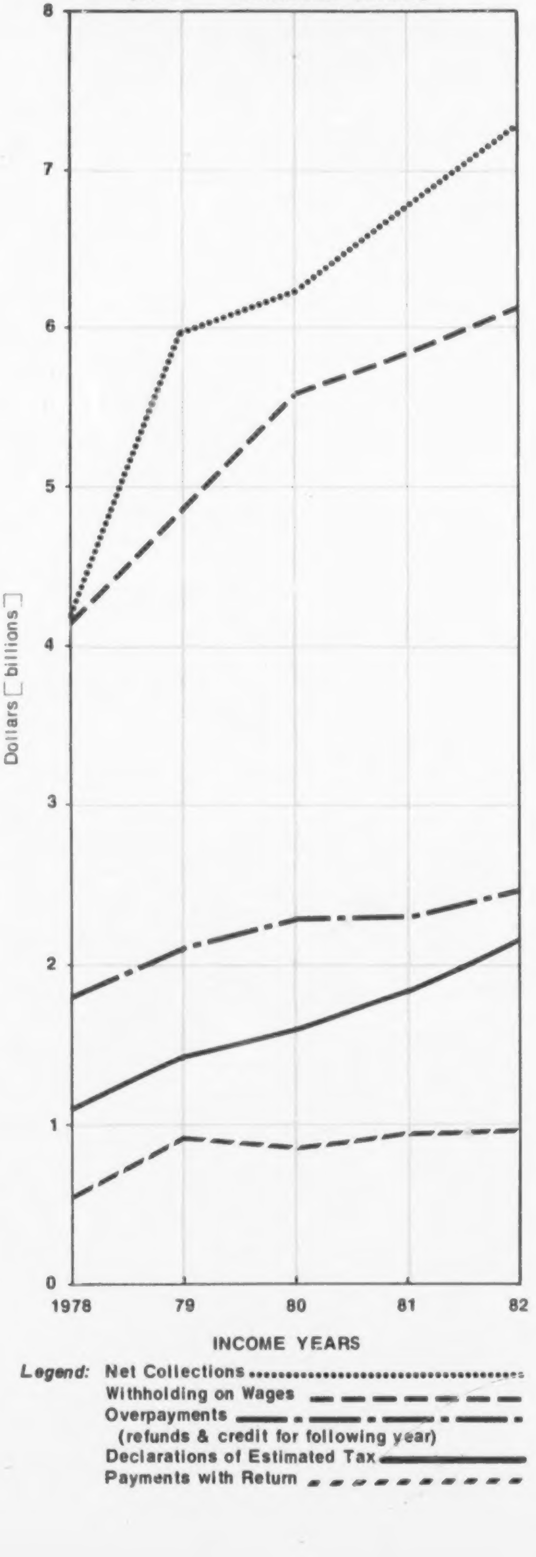
COMPARISON OF DEDUCTIONS
FOR REAL ESTATE PROPERTY TAXES
AND HOME MORTGAGE INTEREST
1976 - 1982 INCOME YEARS



Withholding was reported on 8.1 million returns or 75 percent of all returns filed for an average of $761, up $52 from the 1981 average. Estimate tax payments were reported on one million returns of typically higher income individuals representing 9 percent of all returns with an average payment of $2,120,up $93 from 1981.

Refunds were issued to 8 million taxpayers amounting to $2.3 billion. Another .3 million taxpayers elected to apply their overpayment to their 1983 tax liability. Overpayments are the result of various factors, such as tax credits, understating of deductions for withholding purposes, and the refundable nature of the renters credit when it exceeds the tax liability.

COMPONENTS OF
PERSONAL INCOME TAX REVENUES
(SELF - ASSESSED BASIS)



PREFERENCE INCOME TAX

Preference income consists of certain items which are given special tax treatment by reducing the amount of income subject to the regular income tax. The preference tax is separate and in addition to the regular personal income tax and serve to limit to some degree what is considered to be "excessive" tax benefits.

The amount of preference income tax paid in 1982 was $248 million, primarily from the sheltered portion of medium and long term capital gains. This tax, averaging $1,677, was paid by 148 thousand taxpayers.

INCOME AVERAGING

Personal Income Tax
INCOME AVERAGING
10-Year Comparison by Income Years
1973–1982 Income Years

Income Year	*Number of Returns*	*Total Tax Savings*	*Average Savings*	*Percent Change in Number of Returns*
1973	124,559	$26,669,303	$214	+15.3
1974	175,698	30,906,613	176	+41.1
1975	208,358	32,648,754	157	+18.6
1976	275,253	46,645,304	169	+32.1
1977	355,858	70,691,129	199	+29.3
1978	360,271	69,601,142	193	+1.2
1979	448,268	87,895,271	196	+24.4
1980	530,846	96,577,053	182	+18.4
1981	629,757	99,317,718	158	+18.6
1982	551,781	93,256,098	169	−6.1

California law provides tax relief similar to federal law for those taxpayers whose incomes have increased dramatically over prior years. Generally, taxpayers can benefit from "income averaging" and pay less tax for the current year when their current taxable income is more than one-third greater than their average taxable income for the preceding four years.

The growth in the number of two-earner couples have been a major factor behind the impressive growth of taxpayers who income average. This tax benefit was reported on 552 thousand returns in 1982, a decline of 6 percent from the number who averaged in 1981. This decline can be attributed to a stabilizing of the number of two-earner couples as well as the general down turn of the economy of 1982.

ENERGY CREDITS

California has had a solar energy tax credit since the 1976 taxable year. The credit was originally 10 percent of the cost of qualifying systems. The credit on residential property was increased to 55 percent of cost with a maximum of $3,000 beginning in 1977. Credit reductions were made for recreation and therapeutic water heating systems beginning with installations in 1981. For non-residential property where the cost exceeds $12,000, the credit is 25 percent of cost without limitation. The state credit must be reduced by any federal credit which the taxpayer is entitled to claim.

Personal Income Tax
SOLAR AND ENERGY CONSERVATION CREDIT
1976–1982 Income Years

Income Year	*Solar*		*Energy Conservation*	
	Number of Returns	*Credit*[1] *Claimed*	*Number of Returns*	*Credit*[1] *Claimed*
1976	5,434	$633,593	–	–
1977	13,462	7,755,850	–	–
1978	28,520	16,380,573	–	–
1979	57,508	33,724,464	–	–
1980	101,358	57,533,919	–	–
1981	91,584	45,259,920	217,691[2]	$37,592,952
1982	80,135	56,084,087	238,353	46,520,674

[1] Before audits and includes credit carried over from previous years; consequently, it is not comparable to other published tables.

[2] The first year of Energy Conservation Tax Credit.

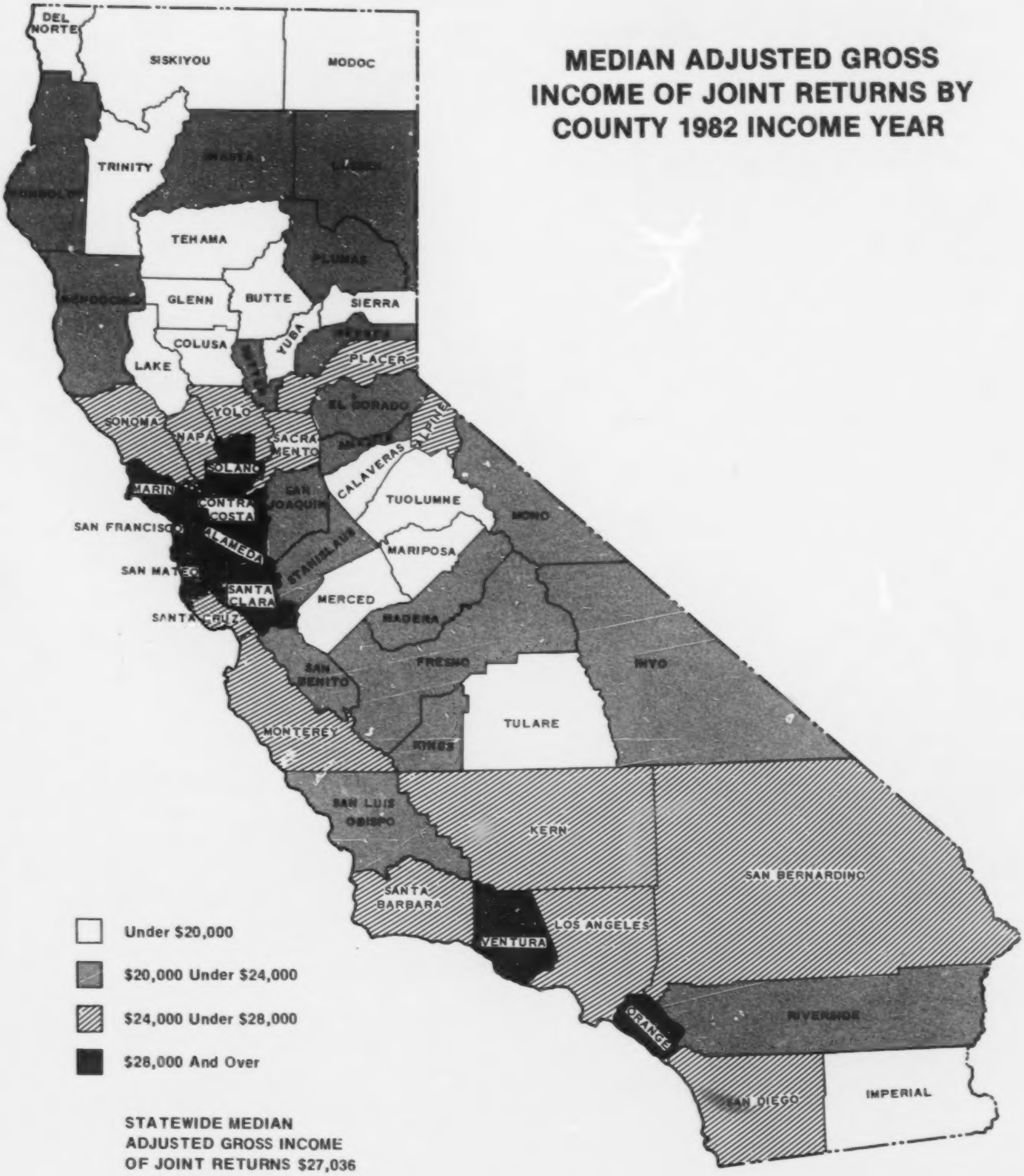
Generally, the state credit is more liberal than the federal credit in two major areas. First, the federal credit does not apply to recreational water use (swimming pools and spas) while the state credit does apply. Secondly, the federal credit is limited to the original user of the system while the state credit can be taken by the builder or passed on to the buyer. The second difference has resulted in credits of 95 percent of cost when the builder takes the 55 percent state credit and the buyer takes the 40 percent federal credit.

Solar credits were claimed on 80 thousand returns amounting to $56 million in tax savings for the 1982 taxable year.

The state allowed another energy related credit to be taken beginning with the 1981 taxable year. This energy conservation credit on residential property is 40 percent of the cost of various energy conservation measures not associated with a solar energy system up to a maximum credit of $1,500. For non-residential property where the cost exceeds $6,000, the credit is 25 percent of cost with no maximum. The state credit must be reduced by any federal credit that applies.

The number of energy credits claimed increased by 9 percent over 1981 to 238 thousand claims. The total amount of these claims was $46.5 million for an average of $195, up $22 per claim over 1981.

MEDIAN ADJUSTED GROSS INCOME OF JOINT RETURNS BY COUNTY 1982 INCOME YEAR



STATEWIDE MEDIAN
ADJUSTED GROSS INCOME
OF JOINT RETURNS $27,036

WINDMILL SOLAR TAX CREDITS BY ADJUSTED GROSS INCOME CLASS

ADJUSTED GROSS INCOME CLASS	1981 INCOME YEAR			1982 INCOME YEAR		
	RETURNS WITH CREDIT	NONTAXABLE RETURNS	PERCENT NONTAXABLE	RETURNS WITH CREDIT	NONTAXABLE RETURNS	PERCENT NONTAXABLE
Less than $75,000	0	–	–	700	350	50
$75,000–100,000	40	30	75	260	190	73
100,000–200,000	30	10	33	700	450	64
200,000–500,000	35	15	43	158	58	37
500,000–1,000,000	10	1	10	47	11	23
1,000,000 and over	7	–	0	29	2	7
TOTAL	122	56	46	1,894	1,061	56

The table showing Windmill Solar Tax Credits by Adjusted Gross Income Class for 1981 and 1982 income years indicates a major increase in the number of high income taxpayers who appear to be using this credit for tax planning purposes. Of all the taxpayers who claimed this credit for the 1982 income year, over one-half of them were made non-taxable by the credit. (Only the regular tax liability can be offset by this credit and, as such, is considered the measure of non-taxability.)

COUNTY DATA

The statewide median income for married taxpayers was $27,036 in 1982, an increase of 6 percent over 1981. The graph of California shows how the counties compared within four broad income levels. As expected, the major urban counties tend to have the highest median incomes while the more sparsely populated rural counties tend to have the lowest median incomes. Table 6 in the Statistical Appendix provides the relative ranking of each of the 58 counties. Marin county continues to have the highest median income with $37,763 in 1982 while Imperial county continues with the lowest of $15,714.

HIGH INCOME TAX RETURNS

Section 19289.5 of the Revenue and Taxation Code requires the annual publication of a report of high income Californians who pay no California income tax and the relative importance of various tax provisions in permitting these persons to escape taxation.

Statistical data was taken from a random sample of 1982 personal income tax returns as originally filed. The sample is designed on the basis of income levels generally with a higher sample ratio applied to returns with higher incomes, reaching 100 percent for those taxpayers with adjusted gross incomes of $200,000 or more. Changes made to these returns since they were filed or which are likely to be made as a result of amendment or audit are not reflected.

Descriptive tables are provided in the Statistical Appendix (Table 8) and are based on four measures of income:

1. Adjusted gross income is an income tax measurement of income and includes most sources of gross income reduced by certain adjustments and exclusions.

2. Expanded income is a refinement of adjusted gross income which includes sheltered capital gains and other "tax preference items" and excludes personal investment expenses to the extent they do not exceed investment income. As a measure for "personal investment expenses," we have used reported interest expense deductions excluding home mortgage interest. This approach misses investment expenses on some returns that are grouped together and reported as "miscellaneous deductions." Investment income was assumed to equal the sum of dividends, interest, capital gains, and other preference income. Inasmuch as the high income report is to be tabulated on the basis of a measure that closely approximates economic, "net worth" income but is limited to data available on tax returns, the expanded income measure is used.

3. Adjusted gross income plus tax preference income.

4. Adjusted gross income less investment expenses.

The last two income concepts are provided to illustrate the separate effects of each factor on expanded income.

There were 51 taxpayers with expanded incomes of over $200,000 in 1982 who did not pay any California income tax out of 31,393 returns which met this income criteria. Almost 98 percent of these taxpayers paid California taxes amounting to $6,000 or more. The total state income taxes paid by this group of taxpayers was $1,256 million for an average of $40,014. The average income for these taxpayers was $511,172 so that the average state tax was 8 percent of their average income. An additional 51 taxpayers paid taxes of less than $1,000.

HIGH INCOME RETURNS WITH EXPANDED INCOME OVER $200,000

INCOME YEAR	*TOTAL RETURNS*	*NONTAXED RETURNS*
1977	9,914	2
1978	11,821	3
1979	20,476	3
1980	22,002	4
1981	24,560	20
1982	31,393	51

The table of High Income Returns shows the remarkable growth of these non-taxed returns beginning with the 1981 income year.

It should be noted that an additional 915 taxpayers with expanded incomes of over $200,000 paid no state tax in 1982 except for the preference tax.

The solar tax credit is by far the largest single item used by these taxpayers in the avoidance of tax. A total of 43 of the 51 returns which escaped taxation did so by investing in windmills which qualify as a "solar system." Interest expenses and casualty losses each accounted for the non-taxation of 3 additional taxpayers. Miscellaneous deductions and other state tax credits complete the reasons for non-taxation of one return each.

BANK AND CORPORATION TAX

For the 1982 income year, over 300,000 banks and general corporations filed franchise tax returns and paid $2.2 billion in self-assessed tax. This represented a nine percent increase in returns filed but a 6.5 percent decrease in tax over the prior year.

Tables appearing in the text and the statistical appendix are based on a stratified sample of corporate returns filed. Since 1981, at the request of the Franchise Tax Board, a more comprehensive corporation data base was developed with the implementation of a statistical sample program. Since large corporations (state net incomes greater than $5 million) account for a disproportionate share of total state net income, they were included at 100 percent. All other corporations were sampled at a two percent rate. The sample, drawn from over 300,000 returns, consisted of 756 large and 6,466 small corporations. The tables provide summary statistics for all corporations and for apportioning corporations (after expansion).

HISTORY

Prior to 1910, state revenues were derived mainly from ad valorem tax on all taxable property within California. The adoption of a Constitutional amendment in 1910 placed corporations in a separate class for tax purposes and provided that their franchises were to be taxed exclusively for state purposes.

The 1910 franchise tax was not measured by income. Banks were taxed under what was known as the "share-tax" method and general corporations were taxed on a percentage of the "actual cash value" of their franchise.

The 1910 franchise tax was criticized as arbitrary and difficult to anticipate and accrue. There also were serious doubts as to whether the method of taxing banks was constitutional. For these reasons, a special Tax Commission recommended in 1928 that the 1910 franchise tax be abandoned and a constitutional amendment be submitted to the people to permit a tax to be imposed on banks and general corporations "measured by net income." The people of California approved the amendment on November 6, 1928. The following year, the Legislature enacted the Bank and Corporation Franchise Tax Act of 1929.

At the time of its adoption in 1928, the constitutional amendment contained a four percent limit on the corporation tax rate and a provision that a tax could be imposed only by two-thirds vote of each house of the Legislature. The rate limit was subsequently removed, but the two-thirds vote requirement is still in effect, having been removed by Proposition 5 of 1976 but restored by Proposition 13 in June, 1978.

The Bank and Corporation Franchise Tax Act of 1929 resulted in an 83 percent decrease in the bank levy and a 24 percent increase in the tax on other corporations. Amendments designed to correct the inequities in the original act were adopted in 1933. These amendments, together with the increase in rates and extensions to public utilities, provided the fundamentals of the Bank and Corporation Franchise Tax as it exists today.

California's franchise tax is paid in advance by banks and corporations for the privilege of doing business in the state during the ensuing year and is "measured by income." All income is taxed, including obligations as well as interest on state and municipal bonds. Corporations subject to the Franchise Tax Law pay a minimum tax of $200.

Since the franchise tax is a privilege tax, it may be imposed only upon banks and corporations organized in California and upon out-of-state ("foreign") corporations doing business in the state. The tax is not imposed on foreign corporations not doing business in California, regardless of the extent of the corporation's interstate commerce activities.

In 1937, California enacted the Corporation Income Tax to remove the inequity in taxation of interstate corporations not taxable under the Bank and Corporation Franchise Tax. Since this is an income tax rather than a franchise tax, corporations subject to it are not required to pay a minimum tax nor are they required to include interest from United States obligations in their income.

When a corporation is engaged in business in more than one state (or country), the amount of income attributable to California must be determined. A statutory formula is used to apportion the business income, or "unitary income," of the corporation. The standard formula used to apportion "unitary" income is the arithmetic average of three ratios: the ratio of California sales to total sales; the ratio of California payroll to total payroll; and the ratio of California property to total property.

Nonbusiness income of multistate corporations is apportioned by situs. This means that all nonbusiness income of local corporations is subject to tax. For foreign corporations, none of the nonbusiness income is subject to tax.

TAXATION OF CORPORATIONS

Corporations organized and operating within California and out-of-state corporations doing business in California pay a franchise tax. Other corporations deriving income from California sources but not sufficiently present to be classified as "doing business" in California pay the corporation income tax at the same tax rate.

The State Legislature, through AB 66 (Stats. 1979, Ch. 1150), provided for possible reductions to the existing 9.6 percent tax rate based on the level of fiscal year bank and corporation net cash collections. This provision followed the repeal of the business inventory tax in 1979 as a concession to corporations in the event that a significant increase in franchise tax revenues resulted from the elimination of the inventory tax. However, net cash collections for 1980–81 continued for a second year to be below the $2.95 billion necessary for a 1982 rate reduction.

The tax rate is applied against net income earned in or attributable to California. Corporations subject to the income tax are not required to pay a minimum tax nor are they subject to tax on interest from obligations of the United States, the State of California, or its political subdivisions. Financial corporations paid an additional tax of 1.307 percent of their income to make up for the fact that they receive exemptions from certain local levies not available to other corporations.

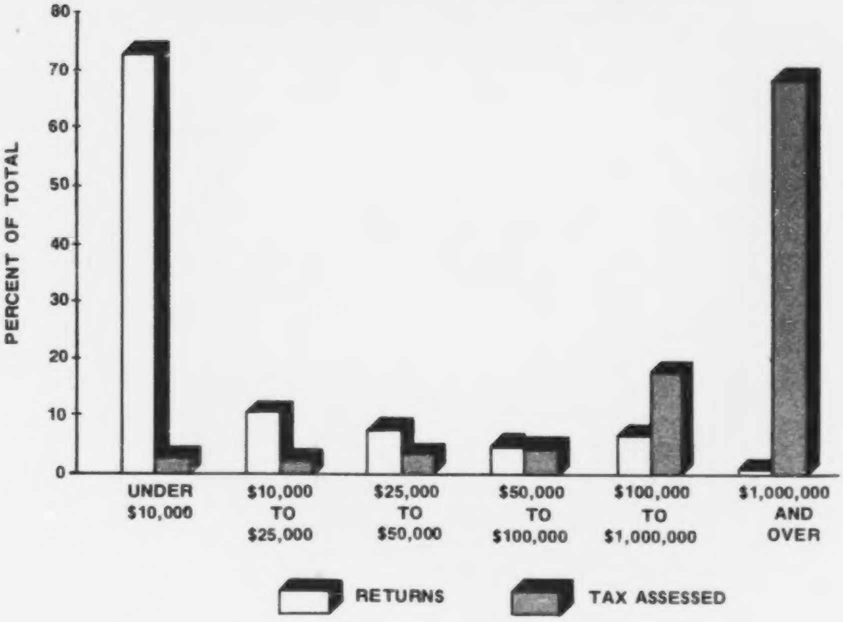
Income attributable to California refers to situations where a corporation is doing business both within and without the state and operations outside are closely integrated or "unitary" with that business activity within the state. This connection can take several forms which convey a high degree of interdependence between operations such as centralized decision-making, purchasing, selling, accounting, and financing. In such cases, California's share of worldwide operations is determined by an apportionment formula; i.e., the arithmetic average of the ratios of California sales to total unitary sales; California payrolls to total unitary payroll; and California property to total unitary property.

A corporation, though owned and controlled by individuals, is a separate entity for tax purposes. Expenses incurred in the course of doing business which are attributable to California operations are deductible in determining state net income.

Corporations subject to the franchise tax are required to pay their tax on a current basis for the privilege of exercising their franchise to do business in California. They file declarations of estimated tax and pay the estimated tax in equal installments quarterly during the income year. These payments are due on the fifteenth day of the fourth, sixth, ninth, and twelfth months of the income year, with at least the $200 minimum tax amount due with the first installment.

Certain incorporated organizations are exempt from the corporate tax. These exempt corporations are organized and operated for nonprofit purposes under specific sections of the law. They include fraternal societies, churches, charitable and educational organizations, civic leagues, social clubs, and others.

DISTRIBUTION OF FRANCHISE TAX RETURNS AND TAX ASSESSED BY INCOME LEVELS



RETURNS FILED

Of the 326,000 returns filed for calendar and fiscal years ending in 1982, only 0.4 percent had state net incomes exceeding $1 million; but these corporations accounted for 68.9 percent of the total tax paid. The degree of concentration of corporate income among relatively few corporations can be seen in the graph on distributions by state net income levels. Corporations with less than $25,000 in state net income made 83.2 percent of all returns filed but accounted for only 5.3 percent of total taxes paid.

In terms of tax returns filed by industry, trade (retail and wholesale), and service, industries accounted for 63.4 percent of all returns filed; whereas agriculture, utilities, petroleum, and natural gas production and mining made up only 4.6 percent of all returns filed. The remaining industries of finance, insurance, real estate, manufacturing, and construction accounted for 31.9 percent.

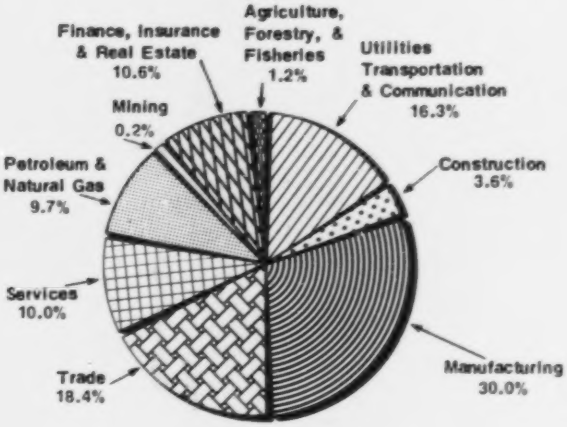
NET PROFITS

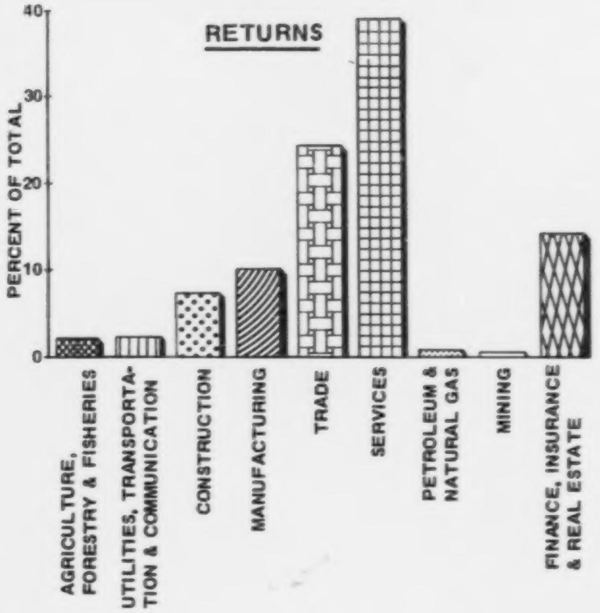
Corporations reporting net income decreased by 5.7 percent, from $24.2 billion in 1981 to $22.8 billion for 1982. A record amount of losses, totaling $12.1 billion, was recorded by net loss corporations for 1982.

Most of the profit of the nine major industrial groups shown on the table was attributed to trade (retail and wholesale) and service industries, which accounted for 48.4 percent of the net profits. Finance, insurance, and real estate net profits increased from 5.1 percent in 1981 to 10.6 percent in 1982 of net income returns.

FRANCHISE TAX COMPARISON BY MAJOR INDUSTRIAL GROUPS

NET PROFITS

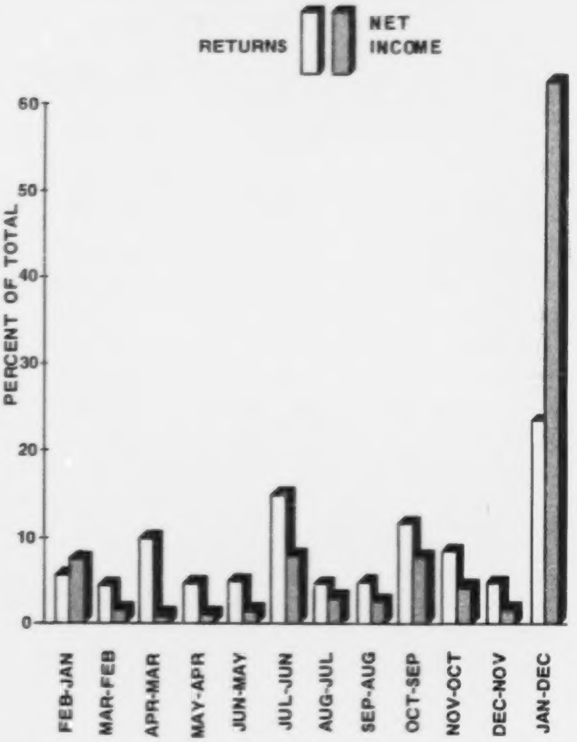




ACCOUNTING PERIOD DISTRIBUTION

Approximately 23.3 percent of all corporations were on a calendar year accounting basis for 1982 income year, comprising 62.6 percent of total net profits reported. The next most common accounting period was June 30 (14.8 percent of all returns and 7.7 percent of total profits) followed closely by September 30 (at 11.3 percent of all returns and 7.5 percent of total reported profits).

RETURNS AND NET INCOME BY ACCOUNTING PERIODS



PROFESSIONAL CORPORATIONS

The Moscone-Knox Professional Corporation Act, enacted in 1968, allows physicians, lawyers, and dentists to form professional corporations in California. Subsequent amendments expanded coverage to include psychologists, physical therapists, accounts, optometrists, and other licensed professional groups.

The numerous tax and nontax advantages of incorporating are reflected in the rapid growth of professional corporations since 1968. Advantageous corporate features include limited liability, tax deductions for the cost of insurance plans, contributions to pension plans, and profit-sharing funds.

TAX ON PREFERENCE INCOME

Preference income consists of certain "excess" business deductions. The Bank and Corporation Tax Law provides for a preference tax of 2.5 percent on the following items of income:

- Accelerated depreciation of real property, to the extent it exceeds depreciation allowable for the year under the straight-line method.
- Excess deductions for bad debt reserves consisting of additions to reserves for bad debts in excess of loss experience.
- Percentage depletion in excess of the adjusted cost (before depletion) of the resource-producing property at the end of the year.

Before application of the 2.5 percent tax rate, preference income is reduced by a $30,000 exclusion and any net loss incurred for the year. The exclusion is allowed for each number of an affiliated group of controlled corporations if they are actively doing business in the state.

For the 1982 income year, preference tax was reported on 487 corporation returns, for a total tax of $3.7 million.

SOLAR ENERGY TAX CREDIT

Since 1976, California law has allowed a tax credit for the cost of solar energy systems. The provisions for this tax credit apply to individuals as well as corporations, except the latter cannot apply the credit against the minimum franchise tax or any preference tax liability. Any unused tax credit can be carried over to the subsequent year.

For the 1982 income year, 252 corporations reported 2,724 credits, for a total tax savings of $7.7 million. This represents a four percent increase in the number of corporations and a 0.5 percent increase in the number of credits claimed over the prior year. The total tax savings increased by 137 percent, which was attributed to by larger size of credits claimed due to the increase of windmill installations.

The amount of the credit and the conditions for its allowance are explained in the Personal Income Tax Section.

As under the Personal Income Tax Law, corporations are also allowed a credit for the cost of energy conservation measures not applied in conjunction with a solar energy system. In the second year of the credit, 1982, a total of 333 corporations claimed 2,244 conservation credits, for a total tax savings of $12.6 million.

Bank and Corporation Taxes
Solar and Energy Conservation Tax Credits
Income Years 1976–1982

Income Year	*Solar*			*Energy Conservation*		
	No. of Corps	*No. of Credits*	*Total Credit*	*No. of Corps*	*Total Credits*	*Credit*
1976	5	5	$2,360	–	–	–
1977	36	36	86,787	–	–	–
1978	49	51	224,884	–	–	–
1979	157	433	789,120	–	–	–
1980	192	1,267	2,881,826	–	–	–
1981	242	2,711	3,254,403	233*	389	$3,503,680
1982	252	2,724	7,705,491	333	2,244	12,621,015

* The first year of Energy Conservation Tax Credit.

BANK AND CORPORATION TAXES
SUMMARY STATISTICS
1982 INCOME YEAR

	Amount (000)
Gross Receipts	$2,610,122,492
Less: Cost of Goods Sold	−1,778,535,190
Gross Profit	$831,587,302
Other Income	+244,323,373
Gross Income	$1,075,910,675
Deductions	−983,095,584
Net Income (Before State Adjustments)	$92,815,091
State Adjustments	
Additions	+39,338,859
Deductions	−35,579,891
Net Income (After State Adjustments)	$96,574,059
State Net Income (Less Deficit)	
Nonallocating	$163,161
Allocating	10,581,746
Total State Net Income	$10,744,907
State Tax	$2,243,018
Additional Tax for Preference Income	+3,723
Tax Credits	−24,903
Net State Tax	$2,221,838

BANK AND CORPORATION TAXES
DEDUCTIONS BY TYPE
1982 INCOME YEAR

	Number	*Amount (000)*
Compensation of Officers	194,051	$23,439,054
Salaries and Wages	179,733	204,053,487
Repairs	152,441	32,558,991
Bad Debts	71,404	9,753,351
Rents	200,943	39,009,891
Taxes	279,526	66,564,622
Interest	196,328	145,730,461
Contributions	63,648	1,453,386
Amortization	96,323	775,186
Depreciation	233,558	96,028,104
Depletion	4,488	4,619,232
Advertising	153,624	34,852,596
Pension and profit-sharing plans	74,922	24,421,780
Employee benefit plans	71,061	23,216,174
Other deductions	290,402	276,609,269
Total deductions	295,862	$983,095,584

INCOME AND DEDUCTIONS

Based on the sample, corporations reported $1.1 trillion in gross income for 1982. This amount is a combination of gross receipts ($2.6 trillion) less cost of goods sold ($1.8 trillion), plus other income. Other income totaled $244.3 billion and is made up of dividends, interest, rents, royalties, capital gains, and miscellaneous sources.

Total corporate deductions approached $1 trillion in 1982. The largest single expense was for salaries and wages followed by interest expenses. The large "other deductions" category includes administrative and selling expenses; bonuses and commissions, freight, and delivery expenses; sales discounts; travel and entertainment expenses; unrealized profit on current-year installment sales; and some losses resulting from theft, fire, storm, etc.

Total state net income (total of net profits less net losses reported) was $10.7 billion, for a total tax assessed of $2.2 billion.

Corporations report income sources and deductions on the basis of federal law. However, certain adjustments must be made to reflect differences between the tax laws. Typical adjustments include the deletion of the federal deduction for taxes on or measured by profits, the inclusion of interest received on government obligations, and the exclusion of intercompany dividend payments as income for unitary companies.

BANK AND CORPORATION TAXES
SOURCES OF GROSS INCOME
1981 AND 1982 INCOME YEARS

	1981 Income Year		*1982 Income Year*		*Percent Change in Amount*
	Returns	*Amount (000)*	*Returns*	*Amount (000)*	
Gross Receipts	251,023	$2,852,603,654	250,955	$2,610,122,492	−8.5
Less: Cost of Goods Sold	153,796	−1,960,859,309	150,870	−1,778,535,190	−9.3
Gross Profit	251,023	$891,744,345	250,955	$831,587,302	−6.7
Dividends	19,204	40,879,672	21,456	36,490,456	−10.7
Interest	166,529	74,257,501	175,003	103,899,756	+39.9
Gross Rents	36,723	27,814,817	32,943	23,169,299	−16.7
Gross Royalties	4,085	8,389,547	4,494	6,866,130	−18.2
Net Capital Gains	24,237	8,533,392	25,082	9,921,695	+16.3
Ordinary Gain (Loss)	41,559	2,873,391	43,249	1,113,202	−61.3
Other Income	111,831	56,795,132	110,091	62,862,835	+10.7
Total Gross Income	287,441	$1,111,287,797	286,584	$1,075,910,675	−3.2

~ Less than .05 percent.

APPORTIONMENT OF INCOME

In cases where a corporation is engaged in a unitary business within and without the state, it is required to complete Schedule R, Schedule of Apportionment and Allocation of Income. "Nonbusiness" adjustments represent transactions not normally considered an integral part of the regular business operation and, thus, are allocated entirely to the state of commercial domicile or situs. The sum of the items of nonbusiness income completely allocable to California, plus the amount of business income attributable to California by the apportionment formula, constitute the amount of a corporation's entire net income subject to the tax. There were 15,884 corporations with multistate and/or multinational activity which were responsible for $10.6 billion in state net income.

The three-factor apportionment formula is used only to compute a percentage, which is then applied to the total business income to determine the portion taxable in California. For each factor (sales, payroll, and property), the total within and without the state is compared and averaged. The composite average constitutes the apportionment factor.

BANK AND CORPORATION TAXES
APPORTIONMENT FORMULA
1982 INCOME YEAR

	Number	*Amount (000)*
Total Property Values:		
Within and Without the State	14,963	$3,084,553,192
Within the State	14,453	$506,472,399
Statewide Average		16.4%
Total Wages and Salaries		
Within and Without the State	14,658	$613,486,790
Within the State	13,893	$79,265,899
Statewide Average		12.9%
Total Sales		
Within and Without the State	15,678	$2,787,581,607
Within the State	15,320	$333,687,658
Statewide Average		12.0%

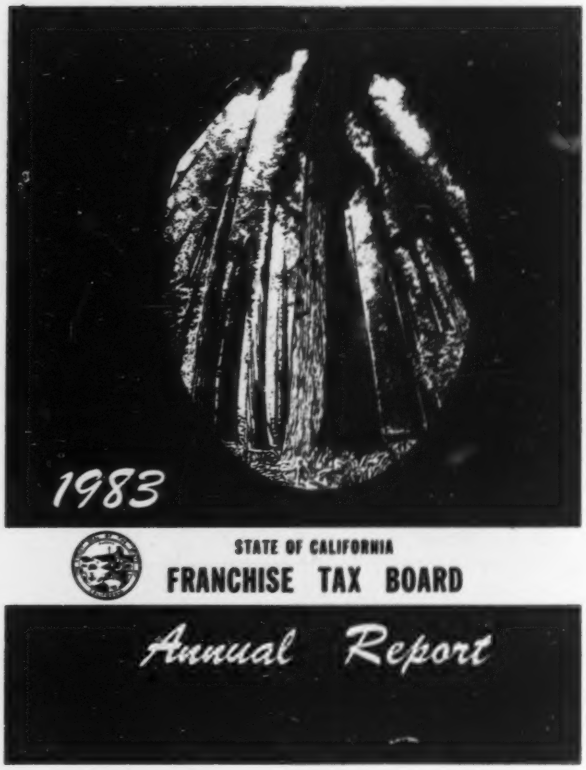
California property totaled $506 billion for all apportioning corporations, representing 16.4 percent of worldwide property, salaries, and wages were $79 billion, 12.9 percent of worldwide salaries, and sales amounted to $334 billion, 12.0 percent of worldwide sales. The net effect of these three factors for corporations doing business in California and elsewhere of a unitary nature was to apportion, on the average, around 13.8 percent of worldwide unitary income to California.

BANK AND CORPORATION TAXES
APPORTIONMENT OF STATE NET INCOME
1982 INCOME YEAR

	Number	*Amount (000)*
Net income (after state adjustments)	15,884	$96,423,654
Nonbusiness income (or losses)		
Dividends	1,939	$9,116,264
Interest	4,134	2,818,868
Property rental income (or loss)	1,190	47,275
Royalties	343	286,825
Gain (or loss) from sale of assets	2,067	1,942,798
Partnership income (or loss)	589	−142,164
Miscellaneous income	1,392	3,867,272
Total nonbusiness deductions	6,122	$17,937,138
Balance of net income	15,884	78,486,516
Plus interest offset	4,297	5,363,642
Total business income	15,884	$83,850,158
Apportioned business attributable to California	15,884	$8,895,658
Nonbusiness income (or loss) wholly attributable to California		
Dividends	409	109,645
Interest	1,202	69,887
Property rental income (or loss)	384	8,112
Royalties	118	−533
Gain (or loss) from sale or assets	714	110,198
Partnership income (or loss)	270	26,185
Miscellaneous income (or loss)	1,761	1,466,110
Total *	15,731	$10,685,262
Minus interest offset	1,333	130,080
Balance of net income	15,884	$10,555,182
Contribution adjustment	2,551	26,564
Total state net income (after apportionment)	15,884	$10,581,746

* Includes apportioned business attributable to California.

HOMEOWNER AND RENTER ASSISTANCE



California has provided property tax relief to "senior citizens" in the form of property tax assistance since 1968. This program was extended to renters in 1977, based upon a property tax equivalent amount presumed to be paid by renters. Beginning in 1979, eligibility for totally disabled homeowners and renters, irrespective of age, was added to the program. Assistance represents partial reimbursement of local property taxes on personal residences paid directly by homeowners and indirectly by renters. Senior citizens (62 or older) and disabled individuals must have household income below $12,000 to qualify.

As an alternative for senior citizen homeowners, property taxes can be postponed under the Senior Citizens Property Tax Postponement Program. Homeowners 62 years of age or older can defer payment of all or a portion of the property taxes on their residences. The state, which reimburses local governments, puts a lien on the property to assure that the taxes and seven percent interest are eventually paid by the homeowner when the property is transferred. This program is administered by the State Controller.

HISTORY

California's original program began in 1968 and provided assistance only to homeowners 65 years of age or older.

Legislation effective for the 1972 program reduced the age requirement to 62 and, beginning in 1977, renters were added. Eligible homeowners and renters receive property tax reimbursement based on property taxes paid the previous fiscal year. For renters, a $250 property tax is assumed. To be eligible, the claimant's household income from all sources for the prior calendar year cannot exceed a maximum income amount which is currently $12,000.

Relief for both homeowners and renters is based on applying a certain percentage to the property tax amount. This percentage varies inversely with income levels, ranging from four percent to 96 percent.

The income measurement used is household income which corresponds to adjusted gross income tax purposes but is increased for such nontaxable sources as social security, cash public assistance, pensions and annuities (not otherwise taxable), unemployment insurance, tax-exempt interest, life insurance proceeds, gifts in excess of $300, and workers' compensation.

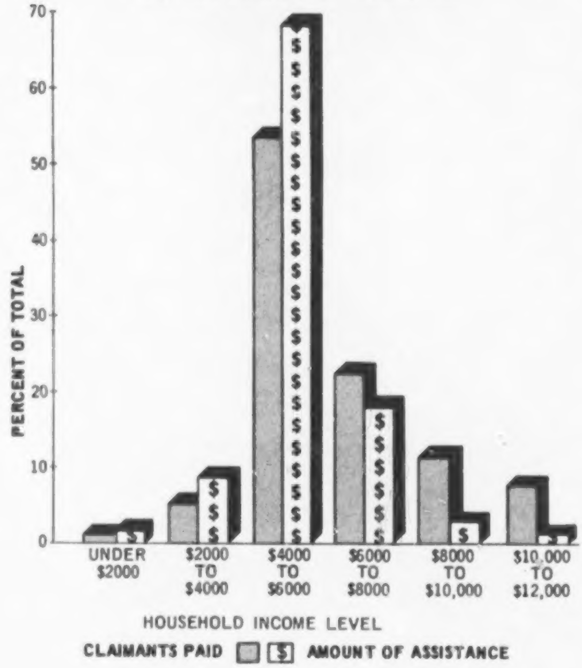
HRA PROGRAM SUMMARY

The filing period for assistance is from May 16 of the fiscal year for which assistance is claimed through August 31 succeeding the fiscal year. The Franchise Tax board may accept claims through June 30 succeeding the fiscal year for which assistance is claimed.

During 1983, there were 351,840 qualified homeowners and renters who received $44.2 million in residential property tax assistance under the Homeowner and Renter Assistance Program. For 1982, the corresponding statistics show that 398,905 claimants received $52.3 million in assistance payments. The average assistance payment for 1983 was $126, versus $131 for 1982. This decline is due to household income brackets established for relief purposes that are not indexed for the effects of inflation. Therefore, as incomes of claimants rise, many will receive reduced assistance payments or will perhaps no longer qualify for the program.

The table on the breakdown of homeowner and renter claimants shows the relative size of renter versus homeowner participants in the program. Senior citizen and disabled renters make up 72.5 percent of total claimants and account for 80 percent of total assistance paid. Average assistance for renter claimants was $139, and for homeowners it was $92. This larger average assistance for renters reflects the generally lower income levels and, thus, higher relief percentages against the property tax for renter claimants relative to homeowners. The average household income of renters was $6,052 compared to $7,143 for homeowners.

HOMEOWNER AND RENTER ASSISTANCE BY HOUSEHOLD INCOME



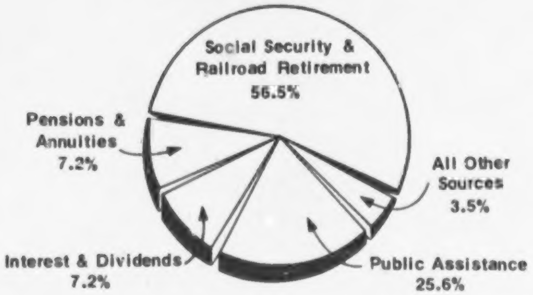
The graph on assistance by household income highlights the distribution of total assistance payments and claimants by income categories. Claimants in the $4,000–$6,000 income class, which comprised 53.2 percent of all claimants, received the bulk of assistance, 68.1 percent.

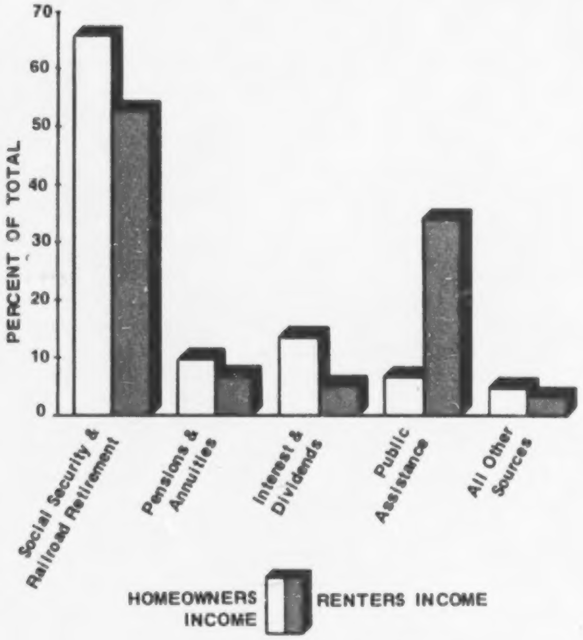
Homeowners' and Renters' Assistance Program
Breakdown of Claimants by Type
1983 Calendar Year

	Number of Claimants	*Total Household Income (thousands)*	*Average Household Income*	*Total Assistance Paid (thousands)*	*Average Assistance*	*Total Property Taxes (thousands)*	*Average Property Taxes*
Homeowners							
Senior citizens *	90,969	$654,292	$7,192	$8,147	$90	$24,391	$268
Disabled	5,684	36,070	6,346	699	123	1,665	293
Subtotal	96,653	$690,362	$7,143	$8,846	$92	$26,056	$270
Renters							
Senior Citizens *	183,887	$1,147,577	$6,241	$24,389	$133	$45,972*	$250
Disabled	71,300	396,868	5,566	10,962	154	17,825*	250
Subtotal	255,187	$1,544,445	$6,052	$35,351	$139	$63,797*	N/A
Grand Total	351,840	$2,234,807	$6,352	$44,197	$126	$89,853	N/A

* Age 62 or older.
** $250 renter statutory property tax equivalent.
N/A Not applicable.

TOTAL HOUSEHOLD INCOME OF HOMEOWNER & RENTER CLAIMANTS BY MAJOR SOURCE





The diagrams on major sources of income of claimants show that 56.5 percent of all household income reported for the 1982 income year was social security and railroad retirement income. Public assistance accounted for 25.6 percent; interest and dividends, 7.2 percent; and pensions and annuities, 7.2 percent.

HOMEOWNERS

Total assistance for homeowners in 1983 decreased 19.2 percent, from the prior year's $10.9 million to $8.8 million. Claimants dropped 17.8 percent, from 117,523 in 1982 to 96,653. The average assistance changed very little, from $93 in 1982 to $92 in 1983. Downward trends from the effects of inflation on the fixed $12,000 maximum income limitation result in the removal of individuals from the program altogether.

The table on claimants by amount of assistance reveals that 63.5 percent of all claimants received less than $100, and 89.1 percent received less than $200. Fewer than three percent received assistance exceeding $300. Homeowners with household incomes below $3,000 received the highest relief percentage, 96 percent. This percentage is applied to the property tax, based upon the first $34,000 of full value.

The percentage declines as incomes rise, with the highest income bracket, $11,501 to $12,000, receiving only four percent of the tax.

Homeowner Claimants By Amount of Assistance
1982 and 1983 Calendar Years

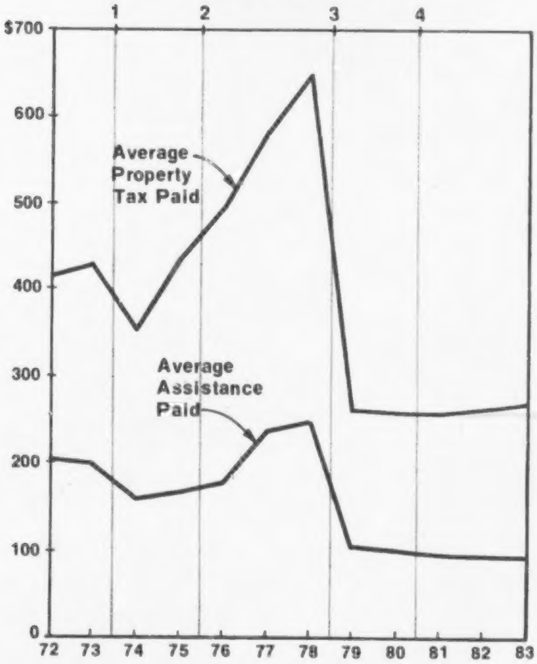
Amount of Assistance	1982 Number of Claimants	1983		
		Number of Claimants	Percent of Total	Percent Change
$5 to $100	73,918	61,418	63.5	−16.9
100 to 200	29,943	24,725	25.6	−17.4
200 to 300	10,799	8,483	8.8	−21.4
300 to 400	2,541	1,777	1.8	−30.1
400 to 500	227	179	0.2	−21.1
500 to 600	51	35	~	−31.4
600 to 700	22	10	~	−54.5
700 and over	22	26	~	+18.2
Totals	117,523	96,653	100.0	−17.8

~ Less than .05 percent

Homeowner Assistance Paid By Income Class
1982 and 1983 Calendar Years

Household Income Class	1982 Amount of Assistance	1983 Number of Claimants	1983 Amount of Assistance	1983 Percent Change
Less than $1,000	$64,312	191	$51,481	−20.0
$1,000 to 2,000	92,317	290	64,530	−30.1
2,000 to 3,000	310,332	1,049	230,154	−25.8
3,000 to 4,000	860,694	2,962	587,126	−31.8
4,000 to 5,000	2,027,544	7,096	1,254,514	−38.1
5,000 to 6,000	4,156,658	27,495	3,651,186	−12.2
6,000 to 7,000	1,513,010	13,091	1,393,315	−7.9
7,000 to 8,000	882,701	11,305	770,425	−12.7
8,000 to 9,000	514,677	10,130	407,810	−20.7
9,000 to 10,000	295,514	9,425	219,668	−25.7
10,000 to 11,000	161,989	9,067	155,526	−4.0
11,000 to 12,000	68,670	4,552	60,203	−12.3
Totals	$10,948,418	96,653	$8,845,939	−19.2

COMPARISON OF PROPERTY TAX AND ASSISTANCE TRENDS FOR HOMEOWNERS



1/ Allowable household income increased from $3,350 to $10,000.

2/ Homeowner's property tax exemption increased from $750 to $1,750.

3/ Allowable household income increased from $10,000 to $12,000.

4/ First year of claims under Article XIIIA of the State Constitution limiting property taxes to 1% of fair market value.

RENTERS

Assistance for renters, who pay property taxes indirectly through their rent payments, is based on a percentage of an assumed property tax equivalent of $250, the exact percentage varying inversely with household income levels. The maximum income for assistance is $12,000. For the 1983 year, there were 255,187 renter claimants. Assistance payments made by the state totalled $35.4 million. The average amount of assistance was $139. The relief percentages for individual assistance are scaled on the basis of household income level by the same gradients as that for homeowners. Claimants who rent their residence for less than the entire calendar year are required to prorate for assistance purposes.

The table on renter claimants by calendar year shows that the level of assistance increased dramatically due to legislation. First, effective with 1979 claimants, legislation (1) increased the maximum household limitation from $5,000 to $12,000; (2) raised the assumed property tax payment from $220 to $250; and (3) extended the program to the blind or totally disabled, regardless of age.

The number of claimants decreased slightly over 1982, with inflation-induced higher household incomes contributing to a drop in average and total assistance paid. The table on renter assistance by income class conveys the general trend from lower income levels to higher, resulting in an overall reduction in total assistance for 1983 of 14.6 percent.

Comparison of Renter Claimants By Calendar Years
1977–1983 Calendar Years

Calendar Year	Number of Claimants Paid	Total Household Income	Amount of Assistance	
			Total	Average
1977	90,405	$315,103,519	$6,762,803	$75
1978	78,672	284,735,734	5,239,948	67
1979*	261,449	1,306,548,302	44,795,659	171
1980	288,722	1,504,574,372	48,188,412	167
1981	290,799	1,626,981,425	45,395,102	156
1982	281,382	1,644,192,035	41,397,073	147
1983	255,187	1,544,444,929	35,351,121	139

* Legislation (AB 3802, Chapter 569, 1977–78 R.S.) increased the maximum household income limitation from $5,000 to $12,000 and the assumed property tax from $220 to $250.

Renter Assistance Paid
By Income Class
1982 and 1983 Calendar Years

Household Income Class	1982 Amout of Assistance	1983		
		Number of Claimants	Amount of Assistance	Percent Change
Less than $1,000	$137,162	582	$131,181	−4.4
$1,000 to 2,000	509,438	1,642	362,263	−28.9
2,000 to 3,000	1,933,390	5,767	1,343,163	−30.5
3,000 to 4,000	2,462,218	7,750	1,697,510	−31.1
4,000 to 5,000	6,925,427	19,304	3,799,110	−45.1
5,000 to 6,000	24,526,759	133,452	21,394,754	−12.8
6,000 to 7,000	2,959,016	40,380	4,836,266	+63.4
7,000 to 8,000	1,007,280	13,571	962,070	−4.5
8,000 to 9,000	470,842	10,303	415,665	−11.7
9,000 to 10,000	300,028	9,380	208,903	−30.4
10,000 to 11,000	124,473	9,473	158,877	+27.6
11,000 to 12,000	41,044	3,583	41,359	+0.8
Totals	$41,397,077	255,187	$35,351,121	−14.6

LEGISLATION AND REGULATIONS

1983

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
Annual Report

Significant legislation enacted in 1983 affecting the various laws administered by the department included:

PERSONAL INCOME TAX LAW

Interest Rate: AB 28X (Chapter 10)

Specifies that the interest rate will be 16 percent for the period March 1 through June 30, 1983. Also specifies that the interest rate will be determined biannually commencing July 1, 1983, based on the adjusted prime rate charged by banks for the six-month period ending September 30 for the January 1 change and the six-month period ending March 31 for the July 1 change. Also provides for daily compounding of interest beginning with interest accruing after June 30, 1983.

Disclosure of Information: AB 233 (Chapter 62)

Provides that tax officials of political subdivisions of this state shall request information from the Franchise Tax Board by affidavit only. Also provides that at the time a tax official makes the request he or she shall provide the affected taxpayer with a copy of the affidavit and, upon request, make the information obtained available to the taxpayer.

Extension of Agricultural Products Contribution Deduction: AB 120 (Chapter 231)

Extends the special deduction for the donation of agricutural products until January 1, 1985 and specifies that the agricultural products be "unspoiled."

Renter Credit: AB 817 (Chapter 235)

Includes renters who live in premises which are exempt from property tax within the definition of "qualified renter" if possessory interest taxes are paid by the renter or by his/her landlord.

Nonresident: AB 817 (Chapter 235)

Adds a new provision for the application of tax credits for nonresidents and part-year residents.

Interest on Penalties: AB 817 (Chapter 235)

Provides that interest shall be imposed on penalties from the date of original assessment, whether by notice and demand or by notice of proposed assessment, to the date of payment.

Energy Conservation Credit: AB 223 (Chapter 323)

Reduces the amount of credit for the cost of energy conservation measures which are installed on or after August 1, 1983 from 40 percent to 35 percent. Requires that no more than 50 percent of the credit for measures installed between August 1, 1983 and December 31, 1983 be taken in the 1983 taxable year. The remaining portion of the credit shall be carried over to succeeding taxable years. The sunset date for the credit is extended from December 31, 1983 to December 31, 1986 for swimming pool and hot tub covers and to December 31, 1985 for certain other items.

Solar Energy Credit: AB 223 (Chapter 323)

Reduces the amount of credit for the cost of solar energy systems which are installed on or after August 1, 1983 from 55 percent to 50 percent. Eliminates the credit for recreational or therapeutic solar energy water heating systems which are installed on or after August 1, 1983. Requires that no more than 50 percent of the credit for systems installed between August 1, 1983 and December 31, 1983 be taken in the 1983 taxable year. The remaining portion of the credit shall be carried over to succeeding taxable years. If a federal income tax credit is enacted for solar energy systems, the state credit shall be reduced so that the combined effective credit for systems installed on or after August 1, 1983 shall not exceed 50 percent. Also extends the sunset date from January 1, 1984 to January 1, 1987.

Gasoline Tax Deduction: AB 223 (Chapter 323)

Repeals the deduction for state and local taxes on the sale of gasoline for taxable years commencing after December 31, 1982.

Daily Compounding of Interest: AB 223 (Chapter 323)

Specifies that all taxes, assessed penalties, or additions to tax, and interest outstanding as of June 30, 1983, shall be added together to determine the amount on which the department shall commence daily compounding of interest as of July 1, 1983.

Writ of Mandate: AB 1135 (Chapter 337)

Provides that if a taxpayer fails to file a return within 60 days after the Franchise Tax Board issues a notice and demand for the return, the Franchise Tax Board may petition the court for a writ of mandate to require the taxpayer to file a return.

Personal Income Tax Conformity: AB 36 (Chapter 488)

Restructures the Personal Income Tax Law so that Internal Revenue Code provisions are incorporated by reference and are used as a base from which additions or modifications are made in determining income and deductions for California purposes.

Federal Conformity: SB 813 (Chapter 498)

Conforms state law to selected provisions in the federal Tax Equity and Fiscal Responsibility Act of 1982 and the Technical Corrections Act of 1982. Also includes other miscellaneous provisions.

Credits for Personal Exemption: AB 710 (Chapter 643)

Revises the method of computing the credits for taxable years beginning on or after January 1, 1984 based upon the Consumer Price Index as modified for rental equivalent homeownership for all items from June of 1983 to June of the current calendar year.

Property Tax Deduction for Owners of Cooperative Housing: AB 710 (Chapter 643)

Permits tenant-stockholders of cooperative housing to deduct all of the property taxes which they have actually paid upon their individual units.

Liability of Fiduciary: AB 1306 (Chapter 795)

Disallows the deduction to an estate or trust of taxable amounts distributed to nonresident beneficiaries if the fiduciary fails to obtain a certificate of tax clearance prior to making final distribution.

Net Operating Loss Carryover for Small Businesses: AB 32 (Chapter 959)

Allows taxpayers engaged in a new small business to carry over net operating losses incurred in the first 24 months of operation to following years.

Professional Athletic Teams: SB 601 (Chapter 961)

Provides for the apportionment of income of professional athletic teams for purposes of the Uniform Division of Income for Tax Purposes Act.

California Seniors' Fund: AB 50 (Chapter 1039)

Permits taxpayers to designate on their tax returns that a contribution in excess of the tax liability be transferred to the California Seniors' Fund to be used to conduct the sessions of the California Senior Legislature and to support its ongoing activities on behalf of older persons.

Wildlife and Plant Species Conservation Fund: AB 384 (Chapter 1058)

Permits taxpayers to designate on their tax returns that a contribution in excess of the tax liability be transferred to the above account in the Fish and Game Preservation Fund.

State Children's Trust Fund: AB 607 (Chapter 1082)

Permits taxpayers to designate on their tax returns that a contribution in excess of the tax liability be transferred to the State Children's Trust Fund for the purpose of funding child abuse and neglect prevention and intervention programs.

Change of Annual Accounting Period: AB 399 (Chapter 1102)

Provides that notwithstanding Section 442 of the Internal Revenue Code, an estate may change its annual accounting period one time without the approval of the Franchise Tax Board.

Stock Transfers: AB 399 (Chapter 1102)

Deletes the requirement that corporations which transfer stock pursuant to the exercise of a qualified incentive or restricted stock option file a return with the Franchise Tax Board.

Interest on Refunds or Credits: AB 399 (Chapter 1102)

Provides that no interest will be allowed on renter-credit only refunds if made within 90 days after the return is filed or within 90 days after the last day prescribed for filing the return, whichever is later. Also extends the period in which refunds can be made without the payment of interest from 30 to 45 days for taxable years beginning in 1983.

Penalty for Failure to File Return: AB 399 (Chapter 1102)

Increases the penalty for failure to file a return from $1,000 to $5,000.

Penalty for Willful Failure to File Return: AB 399 (Chapter 1102)

Increases the penalty for willful failure to file a return from $5,000 to $20,000.

Interindemnity Payments: AB 301 (Chapter 1127)

Permits deductions for payments made to trusts which are established to provide indemnification against medical malpractice liability. These provisions will be operative only for those years in which similar provisions are operative in federal law.

Energy Conservation Credit: AB 2158 (Chapter 1164)

Reduces the amount of the credit for energy conservation measures which are partially owned and partially leased by the taxpayer and are installed after August 1, 1983 from 40 percent to 35 percent. Also provides that certain items would no longer be required to be certified in an RCS audit in order to quality for the credit.

Solar Energy Credit: SB 298 (Chapter 1236)

Makes numerous substantive and technical changes to the law.

Depreciation and Amortization: SB 298 (Chapter 1236)

Provides that for property used in a trade or business or held for the production of income, the depreciation deduction for the cost of solar energy systems and allowable conservation measures would be allowed over a 60-month period for taxable years beginning before January 1, 1987.

U.S. Olympic Committee Fund: AB 349 (Chapter 1278)

Permits taxpayers to designate on their tax returns that a contribution in excess of the tax liability be transferred to the U.S. Olympic Committee Fund to carry out the functions and duties of that committee.

BANK AND CORPORATION TAX LAW

Corporate Letter Refunds: AB 28X (Chapter 10)

Repeals the provision which allowed corporations that overpaid their tax under the estimated tax procedure to obtain a refund before the return was filed, effective March 1, 1983.

Underpayment of Estimated Tax: AB 28X (Chapter 10)

Increases the threshold percentage that determines an underpayment of estimated tax subject to the penalty from 80 percent to 90 percent of the current year tax liability. However, if estimate payments are between 80 to 90 percent of the current year tax liability, the addition to tax to determine the penalty would be 75 percent of the amount otherwise applicable. The special estimate percentage required for large corporations to avoid the penalty still applies (70 percent for 1983 and subsequent years). Large corporations without the foreign connection will have to use the 90 percent rule beginning with income year 1983.

Base Period Percentage Procedure: AB 28X (Chapter 10)

Adopts a new procedure for determining estimate underpayment amounts subject to penalty by installment period under the 90 percent test using base period percentages.

Extension of Agricultural Products Contribution Deduction: AB 120 (Chapter 231)

See summary under "PIT Law."

Adjustments to Basis: AB 817 (Chapter 235)

Provides cost basis adjustments for amounts allowed as deductions for payments made on account of transfers of franchises, trademarks, or trade names.

Interest on Penalties: AB 817 (Chapter 235)

See summary under "PIT Law."

Annual Statement for Religious Organizations: SB 728 (Chapter 287)

Allows every religious organization which refuses to file an annual statement because of sincerely held religious convictions to submit instead a notarized statement on its organizational letterhead containing the same information.

Solar Energy Credit: AB 223 (Chapter 323)

See summary under "PIT Law."

Energy Conservation Credit: AB 223 (Chapter 323)

See summary under "PIT Law."

Exempt Organization: AB 223 (Chapter 323)

Increases the filing fee for nonprofit corporations applying for tax-exempt status from $10 to $25. Also increases the filing fee for tax-exempt corporations filing an annual information return from $5 to $10 and increases the filing fee for corporations which fail to pay the fee on or before the due date of the return from $10 to $25.

Federal Conformity: SB 813 (Chapter 498)

Conforms state law to selected provisions in the federal Tax Equity and Fiscal Responsibility Act of 1982 and the Technical Corrections Act of 1982. Also includes other miscellaneous provisions.

Suspended Corporations: AB 710 (Chapter 643)

Allows a corporation to file for exempt status while it is suspended.

Net Operating Loss Carryover for Small Businesses: AB 32 (Chapter 959)

Allows taxpayers engaged in a new small business to carry over net operating losses incurred in the first 24 months of operation to following years.

Professional Athletic Teams: SB 601 (Chapter 961)

See summary under "PIT Law."

Interindemnity Payments: AB 301 (Chapter 1127)

See summary under "PIT Law."

Charitable Contributions to Schools: AB 2049 (Chapter 1161)

Expands the credit to include contributions to a Department of the Youth Authority education program or school or juvenile court school, a school in a state prison or county jail, or a school or educational program in a state hospital.

Donations of Scientific Equipment: AB 2049 (Chapter 1161)

Expands the deduction to include applied sciences and equipment which is used for instructional purposes.

Energy Conservation Credit: AB 2158 (Chapter 1164)

See summary under "PIT Law."

Solar Energy Credit: SB 298 (Chapter 1236)

Makes numerous substantive and technical changes to the law.

Depreciation and Amortization: SB 298 (Chapter 1236)

See summary under "PIT Law."

PERSONAL INCOME AND CORPORATION TAX PROTESTS

Taxpayers are entitled to protest proposed tax deficiency assessments and have oral hearings on their protests. The Protest Section is responsible for processing the more complex protests and also handles refund claims involving significant revenue.

In 1983, the Protest Section decided protest cases involving over $214 million. New protest cases involving $158 million were received in 1983.

The amount of revenue involved in both corporation and personal income tax protest cases completed by the section in 1983 was the highest amount ever recorded. Statistics continue to reflect a trend toward both complex and large revenue cases.

TAX APPEALS

Taxpayers who disagree with the department's action or their protest or claim for refund may appeal the decision to the State Board of Equalization. The Appeals Section is responsible for representing the department's position. The section also prepares and issues legal rulings and communicates with the public on matters involving California income and franchise tax laws.

In 1983, 2,723 appeals involving $31,921,997 in revenue were filed compared to 1,686 and $24,354,129 in 1982. These figures reflect a continued escalation of appeal activity both in numbers and dollars.

A substantial number of rulings were issued during the year including rulings regarding solar energy tax credit, taxation of interest from government obligations, and change of accounting methods.

The State Board of Equalization issued 1,020 decisions in 1983. The department's position was fully sustained in 960 cases, partially sustained in 17, and reversed in 4.

Significant Appeal Decisions:

Appeal of Standard Oil Company of California (March 2, 1983)

Dividends received from stock in a functionally integrated business were characterized as apportionable "business income." The decision reversed the department's long-standing position that income from stock constituted "nonbusiness" income.

Appeal of Occidental Petroleum Company (June 21, 1983)

In an opinion on rehearing, the Board determined that taxes paid to Libya based upon difference between "posted" and "realized" price were not a tax on income and, therefore, deductible. It was also determined that gain realized on the sale of stock in unitary subsidiaries was apportionable "business income."

Appeal of Dresser Industries (October 26, 1982)

In an opinion on rehearing, the Board reaffirmed its position that Public Law 86-272 is inapplicable to sales in foreign countries. It was further held that jurisdiction to tax a principal could be established on the basis of an agent's activities.

Appeal of the Amwalt Group, Inc. (July 28, 1983)

Decombination of a related corporation sustained when the only significant intercompany connection was financing.

Appeal of Virgil M. and Jeanne P. Money (December 13, 1983)

Board clarified its position with respect to the accrual of income under Section 17596 on change of residence status.

Litigation

During 1983, there was a surge in the number of lawsuits against the Franchise Tax Board. Fifty-three cases were opened and 28 cases were closed. The total number of pending cases grew to 113. Many of the new cases were frivolous suits for damages against employees. The courts have been dismissing these cases with dispatch and usually awarding the Franchise Tax Board attorney's fees.

Two class actions were filed against the department. This type of action has the potential to create significant administrative burdens for the department, since one case can affect a very large number of returns.

Texaco, Inc., filed a lawsuit against the Franchise Tax Board presenting significant issues affecting major oil companies and other multinational corporations. *Texaco* v. *Franchise Tax Board* will be a leading case in the areas of requested formula adjustments for worldwide differences in productivity and treatment of foreign taxes.

In 1983, the U. S. Supreme Court issued its opinion in *Franchise Tax Board* v. *Construction Laborers Vacation Trust for Southern California*. It was held that state courts had jurisdiction to decide whether federal ERISA laws preempted state laws regarding the collection of taxes from employee vacation funds.

The U. S. Supreme Court also accepted for argument the case of *Franchise Tax Board* v. *U. S. Postal Service*. The case, to be heard in April, 1984, involves the issue of whether the Postal Service must honor state tax levies on the wages of its employees.

COURT CASES

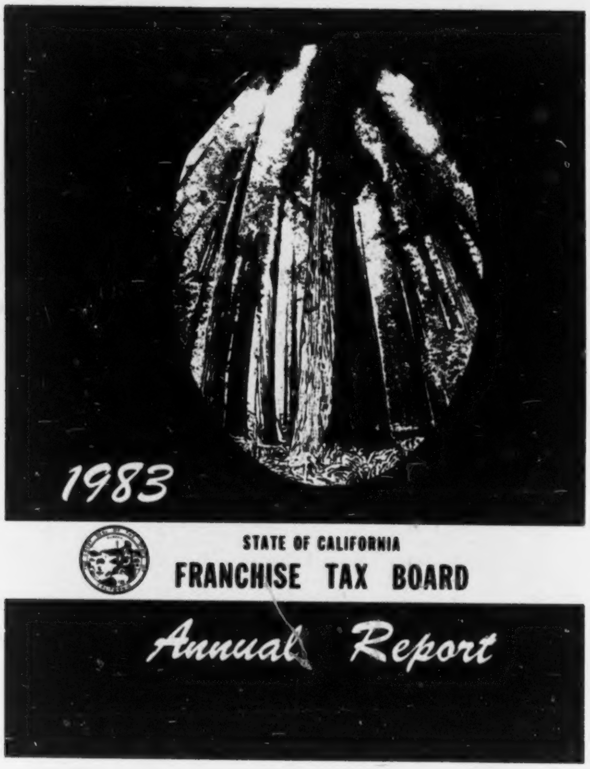
The unitary method of accounting has been repeatedly tested in the courts. In 1983 the United States Supreme Court acted on two cases involving the combined report element of the unitary method which will be landmarks in the jurisprudence of state taxation. The cases are *Chicago Bridge & Iron Co.* v. *Caterpillar Tractor Co.,* Sup.Ct. Docket No. 81-349, dismissed 7-6-83, which would have denied companies the right to use worldwide combination, and *Container Corporation of America* v. *Franchise Tax Board,* ___ U.S. ___, 77 L.Ed.2d 545, 103 S.Ct. 2933 (1983), which would have taken away the states' right to require worldwide combination. Below is a brief summary of the issues involved in each of these cases.

Chicago Bridge & Iron Co. v. *Caterpillar Tractor Co.* Illinois law made no provision for the filing of a combined report. Caterpillar Tractor Company found that the filing of separate returns for itself and four of its 25 corporate subsidiaries located in Illinois resulted in a greater tax than if it had filed a combined return with its 25 subsidiary corporations located inside and outside Illinois. In their brief before the Illinois Supreme Court, Caterpillar argued that it and its subsidiaries were unitary and that separate returns did not accurately reflect the total corporate income attributable to Illinois. The Illinois Supreme Court held that a corporation and its subsidiaries had the right to file on a combined basis even though this was not provided for in Illinois law. The state of Illinois did not appeal the decision; however, a group of other multinational corporations, concerned that Illinois might require combined reports for all unitary corporations doing business in Illinois, appealed the decision to the United States Supreme Court on August 24, 1981. In July 1983 the court dismissed the appeal on the basis of *Container Corporation of America* v. *Franchise Tax Board.* The effect of the dismissal was to give corporations the right to use worldwide combination.

Container Corporation of America v. *Franchise Tax Board.* California law requires the filing of a combined report when the parent corporation and its subsidiary corporations are unitary. Container argued that it was not unitary with its foreign subsidiaries. It further argued that even if it was unitary, the combination of its foreign subsidiary corporations violated both the foreign commerce and due process clauses which gave them the right to use "arm's length," or separate accounting. This case was appealed to the United States Supreme Court September 14, 1981. In June 1983 the decision was rendered in favor of the Franchise Tax Board. The court concluded Container was unitary with its foreign subsidiaries and the use of combined reporting did not violate the foreign commerce or due process clauses. The court also provided additional guidance as to what constitutes a unitary business and established the three factor formula of property, payroll and sales as a "benchmark" against which formula-derived state taxes can be measured. The court's ruling left unresolved the question of whether or not a foreign-based parent corporation may be required to file on a unitary basis with its United States subsidiaries.

Appendix

Major Tax Law Changes



1983

STATE OF CALIFORNIA

FRANCHISE TAX BOARD

Annual Report

Table 1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Married Persons Filing Joint Returns
1935 – 1973ff

Taxable income (adjusted gross income less deductions and exemptions)	Income year					Taxable income (adjusted gross income less deductions)	Income year	
	1935–42	1943–48[1]	1949–51	1952–58[2]	1959–66[3]		1967–72[4]	1972–73[5,7]
Up to $2,500	1%	1%	1%	1%	1%	Up to $4,000	1%	1%
$2,500 to 5,000	1	1	1	1	1	$4,000 to 7,000	2	2
5,000 to 7,500	2	1	2	1	2	7,000 to 10,000	3	3
7,500 to 10,000	2	1	2	1	2	10,000 to 13,000	4	4
10,000 to 12,500	3	2	3	2	3	13,000 to 16,000	5	5
12,500 to 15,000	3	2	3	2	3	16,000 to 19,000	6	6
15,000 to 20,000	4	3	4	2	4	19,000 to 22,000	7	7
20,000 to 25,000	5	4	5	3	5	22,000 to 25,000	8	8
25,000 to 30,000	6	5	6	3	6	25,000 to 28,000	9	9
30,000 to 40,000	7	6	6	4	7	28,000 to 31,000	10	10
40,000 to 50,000	8	6	6	5	7	31,000 to 50,000	10	11
50,000 to 60,000	9	6	6	6	7	50,000 to 60,000	10	11
60,000 to 70,000	10	6	6	6	7	60,000 to 70,000	10	11
70,000 to 80,000	11	6	6	6	7	70,000 to 80,000	10	11
80,000 to 100,000	12	6	6	6	7	80,000 to 100,000	10	11
100,000 to 150,000	13	6	6	6	7	10,000 to 150,000	10	11
150,000 to 250,000	14	6	6	6	7	150,000 to 250,000	10	11
250,000 and over	15	6	6	6	7	250,000 and over	10	11

Table 1B Personal Income Tax
SYNOPSIS OF TAX RATES
Single Persons and Married Persons Filing Separately 1935–1973ff

Taxable income (adjusted gross income less deductions and exemptions)	Income year				Taxable income (adjusted gross income less deductions)	Income year	
	1935–42	1943–48 [1]	1949–58	1959–66 [3]		1967–72 [4]	1973 [5,7]
Up to $2,500	1%	1%	1%	1%	Up to $2,000	1%	1%
$2,500 to 5,000	1	1	1	2	$2,000 to 3,500	2	2
5,000 to 7,500	2	1	2	3	3,500 to 5,000	3	3
7,500 to 10,000	2	1	2	4	5,000 to 6,500	4	4
10,000 to 12,500	3	2	3	5	6,500 to 8,000	5	5
12,500 to 15,000	3	2	3	6	8,000 to 9,500	6	6
15,000 to 20,000	4	3	4	7	9,500 to 11,000	7	7
20,000 to 25,000	5	4	5	7	11,000 to 12,500	8	8
25,000 to 30,000	6	5	6	7	12,500 to 14,000	9	9
30,000 to 40,000	7	6	6	7	14,000 to 15,500	10	10
40,000 to 50,000	8	6	6	7	15,500 to 50,000	10	11
50,000 to 60,000	9	6	6	7	50,000 to 60,000	10	11
60,000 to 70,000	10	6	6	7	60,000 to 70,000	10	11
70,000 to 80,000	11	6	6	7	70,000 to 80,000	10	11
80,000 to 100,000	12	6	6	7	80,000 to 100,000	10	11
100,000 to 150,000	13	6	6	7	100,000 to 150,000	10	11
150,000 to 250,000	14	6	6	7	150,000 to 250,000	10	11
250,000 and over	15	6	6	7	250,000 and over	10	11

Table 1C Personal Income Tax
SYNOPSIS OF TAX RATES
Unmarried Heads of Household 1935 – 1974ff

Taxable income (adjusted gross income less deductions and exemptions)	Income year				Taxable income (adjusted gross income less deductions)	Income year		
	1935–42	1943–48 [1]	1949–58	1959–66 [3]		1967–72 [4]	1973 [5]	1974 [6,7]
Up to $2,500	1%	1%	1%	1%	Up to $3,000	1%	1%	1%
$2,500 to 5,000	1	1	1	2	$3,000 to 4,000	2	2	1
5,000 to 7,500	2	1	2	3	4,000 to 4,500	2	2	2
7,500 to 10,000	2	1	2	4	4,500 to 6,000	3	3	2
10,000 to 12,500	3	2	3	5	6,000 to 7,500	4	4	3
12,500 to 15,000	3	2	3	6	7,500 to 9,000	5	5	4
15,000 to 20,000	4	3	4	7	9,000 to 10,500	6	6	5
20,000 to 25,000	5	4	5	7	10,500 to 12,000	7	7	6
25,000 to 30,000	6	5	6	7	12,000 to 13,500	8	8	7
30,000 to 40,000	7	6	6	7	13,500 to 15,000	9	9	8
40,000 to 50,000	8	6	6	7	15,000 to 16,500	10	10	9
50,000 to 60,000	9	6	6	7	16,500 to 18,000	10	11	10
60,000 to 70,000	10	6	6	7	18,000 and over	10	11	11
70,000 to 80,000	11	6	6	7				
80,000 to 100,000	12	6	6	7				
100,000 to 150,000	13	6	6	7				
150,000 to 250,000	14	6	6	7				
250,000 and over	15	6	6	7				

[1] A temporary reduction in tax in the lower income levels was effected in this period by widening the initial tax rate bracket from $5,000 to $10,000. This temporary reduction was renewed in 1945, 1947, and 1948 but was allowed to lapse in 1949. In addition, the maximum rate was reduced from 15 percent on amounts in excess of $250,000 to 6 percent on amounts in excess of $30,000.

[2] Income splitting on joint returns was first effective in this period. Under this provision, the tax imposed is twice the tax which would be imposed if the taxable income of the couple were cut in half.

[3] The tax brackets were narrowed from $10,000 to $5,000 for married couples filing jointly and from $5,000 to $2,500 for all others in this period. At the same time, the maximum rate was increased from 6 percent to 7 percent.

[4] Tax brackets were narrowed and the tax rates increased to 10 percent. Taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions, personal exemptions, and exemptions for dependents (Stats. 1967, Ch. 963).

A special 10 percent reduction in tax liabilities, maximum $100 for single individuals and $200 for married couples filing jointly, was effective for the 1969 income year (Stats. 1969, Ch. 1464).

A forgiveness tax credit of 20 percent was provided with respect to 1971 income year taxes along with enactment of the withholding and declaration of estimated tax program, effective on January 1, 1972 (Stats. 1971 [First Extraordinary Session], Ch. 1).

[5] The maximum tax rate was increased from 10 percent to 11 percent (Stats. 1971 [First Extraordinary Session], Ch. 1). A special income tax credit ranging from 20 percent to 100 percent of tax liability was effective for the 1973 income year (Stats. 1973, Ch. 296).

[6] Tax brackets were eased for heads of households effective with the 1974 income year (Stats. 1973, Ch. 1180).

[7] Tax brackets were indexed at rate of 5.222% for 1978; 6.88% for 1979; 17.33% for 1980; 8.26% for 1981; and 9.32% for 1982. Indexing reflects the June to June change in the California Consumer Price Index less 3% for 1978 and 1979 and full indexing for 1980 and subsequent years (Stats. 1978, Ch. 569).

Table 2
Personal Income Tax
PERSONAL AND DEPENDENT ALLOWANCES AND STANDARD DEDUCTION
1935 – 1968ff

Marital status	Income year									
	1935–38	1939–42	1943–44[1]	1945–47[2]	1948–52[3]	1953–58[4]	1959–63[5]	1964–66[6]	1967[7]	1968[8]
1. Personal exemptions										
(a) Joint returns of married persons	$2,500	2,500	$3,500	$4,500	$3,500	$3,500	$3,000	$3,000	$50 Tax	$50[9]
(b) Separate returns of married persons	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500	25 credit	25[9]
(c) Returns of single persons	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500	25 in	25[9]
(d) Returns of unmarried heads of household	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000	lieu of 50 deduction	50[9]
(e) Returns of blind persons (additional)		. .	. .	. .	500	500	600	600	8 for	8[9]
(f) Returns of estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000	10 exemp-	10
(g) Returns of trusts	1,000	100	100	100	100	100	100	100	1 tions	1
2. Exemption for each dependent	400	400	400	400	400	400	600	600	8	8[9]
3. Standard deductions										
(a) Joint returns of married persons								$1,000	$1,000	$2,000[9]
(1) Adjusted gross income $5,000 or more	. .	. .	. .	$300	$300	. .	10%			
(2) Adjusted gross income $10,000 or more	. .	. .	. .	. .	. .	$600	$1,000			
(3) Adjusted gross income less than $5,000	. .	. .	. .	6%	6%	. .	. .			
(4) Adjusted gross income less than $10,000	. .	. .	. .	. .	. .	6%	10%			
(b) Return of unmarried heads of household								1,000	1,000	2,000[9]
(1) Adjusted gross income $5,000 or more	. .	. .	. .	300	300	300	500			
(2) Adjusted gross income less than $5,000	. .	. .	. .	6%	6%	6%	10%			
(c) Returns of single persons and separate returns of married persons								500	500	1,000[9]
(1) Adjusted gross income $5,000 or more	. .	. .	. .	300	300	300	500			
(2) Adjusted gross income less than $5,000	. .	. .	. .	6%	6%	6%	10%			

[1] Temporary provisions increased the exemptions of individuals by $1,000 and of estates by $500.

[2] Temporary provisions increased the personal exemptions allowed individuals by an additional $1,000. Personal exemptions were raised to $2,000 and $3,500. A standard deduction in lieu of itemized nonbusiness deductions was introduced at this time. The standard deduction was 6 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "optional tax table" or $300 when a person filed a separate return and was ineligible to use the optional tax table and chose not to itemize deductions.

[3] Personal exemptions enacted in 1945 were made permanent. An additional $500 was allowed a blind taxpayer or spouse.

[4] The filing of joint returns was made more attractive in this period. For couples with combined incomes of $10,000 or more, the standard deduction was raised from $300 to $600.

[5] Personal exemptions were reduced by $500; exemptions for dependents were increased by $200; and exemptions for the blind were increased by $100. The standard deduction was increased from 6 percent to 10 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "tax table" rather than the tax rate schedule. For persons ineligible to use the optional tax table (i.e., married couples with adjusted gross income of $5,000 or more), the standard deduction was increased to $1,000 for married couples filing jointly and to $500 for all others.

[6] A flat standard deduction of $1,000 for married couples filing jointly and unmarried heads of household and a standard deduction of $500 for all other individuals regardless of the amount of the adjusted gross income was substituted for the 10 percent standard deduction in the prior law. Beginning in 1966, taxpayers who were nonresidents for any part of the year were required to prorate their personal exemption, exemptions for dependents, and standard deduction.

[7] Tax credits for personal and dependent exemptions were substituted for deductions (Stats. 1967, Ch. 1479).

[8] The flat standard deduction was increased to $2,000 for married couples filing jointly and unmarried heads of household and to $1,000 for single persons (Stats. 1968 [First Extra Session] Ch. 1). The $50 exemption for heads of household includes the first qualifying dependent; the exemption for each dependent thereafter is $8.

[9] Indexed for 1979 and future years by the full California Consumer Price Index change from June to June. The change for 1980 was 17.33%; 1981 was 8.25%; and for 1982 was 9.32% (Stats. 1978, Ch. 569.)

Table 3
Bank and Corporation Taxes
SYNOPSIS OF TAX RATE CHANGES
1929–1982

Corporation Type	*Income Year (calendar year basis)*												
	1929–32	*1933–34*	*1935–36*[1]	*1937–42*	*1943–49*[2]	*1950–58*	*1959–66*[3]	*1967–71*[4]	*1972*[5]	*1973*[6]	*1974–79*[6]	*1980–81*	*1982ff*
I. General corporations													
a. Tax rate	2%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%
b. Minimum franchise tax*	$25	$25	$25	$25	$25	$25	$100	$100	$200	$200	$200	$200	$200
II. Banks													
a. General franchise tax rate	2%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%
b. Add-on, in lieu rate	–	4%	4%	4%	4.0%	4%	4.0%	4%	4.0%	4.0%	ǂ	2.0%‡	ǂ
c. Composite rate	2%	6%	8%	8%	7.4%	8%	11.0%	11%	11.6%	12.3%	ǂ	11.6%	ǂ
d. Minimum franchise tax*	–	–	–	–	–	–	–	–	–	–	–	$200	$200
III. Other financial corporations													
a. General franchise tax rate	2%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%
b. Add-one, in lieu rate	–	4%	4%	4%	4.0%	4%	4.0%	4%	4.0%	4.0%	ǂ	2.0%‡	ǂ
c. Composite rate	2%	6%	8%	8%	7.4%	8%	9.5%	11%	11.6%	12.3%	ǂ	11.6%	ǂ
d. Financial offset II	–	II	II	II	II	II	II	II	II	II	II	II	II
e. Minimum tax	$25	$25	$25	$25	$25	$25	$100	$100	$200	$200	$200	$200	$200
IV. Corporations subject to income tax and not the franchise tax													
a. Tax rate*	–	–	–	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%

[1] The bank and corporation franchise tax was extended to public utilities which heretofore had been taxed on gross receipts.

[2] Temporary provisions enacted during World War II reduced the franchise tax rate by 15 percent. This temporary reduction, which commenced with December 31, 1943 income year returns, was renewed in 1945, 1947, and 1948, but was allowed to lapse in 1949 with income years ending on or before November 20, 1949.

[3] The rate increase was effective for income earned on and after January 1, 1959. The minimum tax was increased to $100 and subsequently reduced to $25 for credit unions with $20,000 or less gross income and gold mining companies inactive since 1950.

[4] The tax rate increase was effective for income earned on and after January 1, 1967.

[5] The tax rate increase was effective for income years ending after December 31, 1971. The minimum tax increased from $100 to $200. (Stats. 1971, First Extraordinary Session, Ch. 1.)

[6] The general corporation tax rate was increased from 7.6 percent to 9 percent on July 1, 1973, to reach the full 9 percent, on a monthly prorated basis, with income years ending June 30, 1974 and thereafter. For 1973 calendar year corporations, the tax rate was 8.3 percent general and 12.3 percent financial. (Stats. 1972, Ch. 1406.)

[*] The minimum tax does not apply to corporations subject to the income tax rather than the franchise tax. Banks were exempted from the minimum tax until 1980.

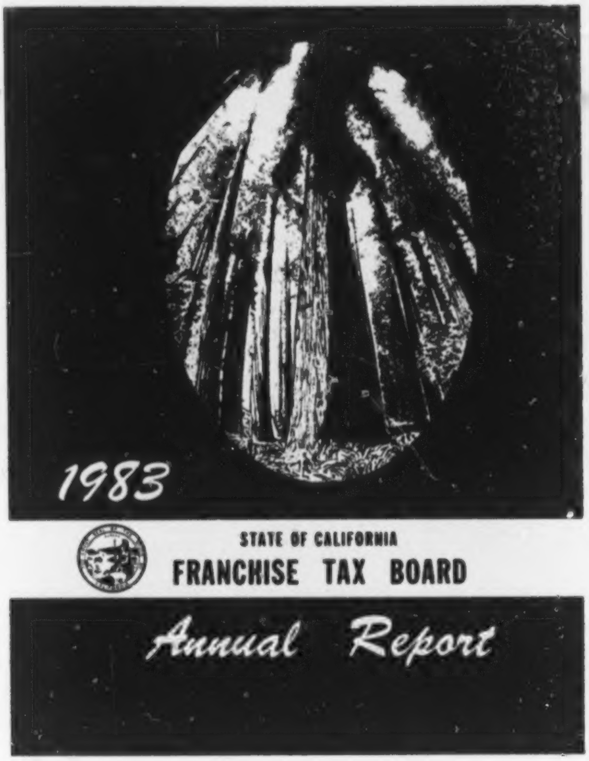
ǂ Computed in-lieu rates dropped below the maximum 4 percent for these years: 1974 = 3.707%; 1975 = 3.978%; 1976 = 3.772%; 1977 = 3.425%; 1978 = 2.730%; 1979 = 1.633%; and 1982 = 1.307%.

‡ The in-lieu rate was set statutorily at 2 percent for income years ending in 1980 and 1981 (AB 66, Stats. 1979, Ch. 1150).

II Since nonbank financials, such as savings and loan associations, do pay local taxes and fees that banks are exempted from, they are entitled to offset their state tax by the amount of these local levies as long as the effective net tax rate does not drop below the general corporation rate. Beginning in 1981, however, these other financials received the same protection from local levies as banks, thus eliminating their offset (AB 66, Stats. 1979, Ch. 1150).

Appendix

Personal Income Tax



1983

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

Annual Report

Table 1†
Personal Income Tax Statistics
COMPARISON BY INCOME YEARS
1935 through 1982 Income Years

INCOME YEAR	NUMBER OF RETURNS†	ADJUSTED GROSS INCOME §	TAXABLE INCOMEß	TAX ASSESSED
1982	10,721,424	$224,864,257,752	$175,605,696,681	$7,240,834,538
1981	10,661,919	209,941,951,085	165,129,794,432	6,774,149,612
1980	10,335,674	189,296,754,718	150,455,415,513	6,205,907,550
1979	10,190,263	169,787,241,739	136,691,943,954	5,973,284,386
1978	9,448,710	149,103,645,736	119,658,732,974	4,174,010,707
1977	8,989,797	132,780,575,587	105,756,244,982	4,224,600,738
1976	8,620,249	115,605,335,767	91,731,546,822	3,359,556,988
1975	8,124,290	101,597,846,338	80,476,279,933	2,758,812,903
1974	7,929,997	93,727,065,161	73,916,530,370	2,360,763,630
1973	7,490,292	85,533,831,592	66,863,680,268	1,536,631,957
1972	6,972,468	78,371,547,573	60,904,374,504	1,691,312,440
1971	5,690,817	67,784,603,132	52,618,642,609	1,132,505,465
1970	5,554,362	63,189,993,017	49,434,450,840	1,212,386,611
1969	5,586,849	60,874,377,105	47,983,889,281	1,088,914,303
1968	5,334,038	56,636,453,088	44,663,418,826	1,061,700,536
1967	5,449,456	52,827,614,314	43,252,693,095	947,644,969
1966	5,445,732	48,692,542,311	23,442,014,593	478,756,378
1965	5,167,529	45,234,005,608	21,088,900,269	432,886,449
1964	4,981,588	42,133,397,507	19,411,711,965	391,744,625
1963	4,851,770	38,835,003,005	17,382,195,763	338,006,936
1962	4,558,688	35,878,383,083	15,833,652,013	304,396,656
1961	4,454,831	33,581,594,325	14,624,976,601	290,676,930
1960	4,239,099	31,234,014,596	13,337,515,726	256,450,535
1959	4,008,723	29,612,426,090	12,723,307,940	250,566,812
1958	3,489,680	25,501,828,925	10,131,417,970	148,549,825
1957	3,384,328	24,069,835,748	9,433,007,532	139,642,872
1956	3,218,105	22,482,156,836	8,788,488,254	135,477,815
1955	2,920,321	19,757,447,745	7,561,804,730	120,093,851
1954	2,626,855	17,113,383,847	6,406,123,525	99,653,179
1953	2,410,122	15,556,088,624	5,784,655,412	89,049,281
1952	2,252,317	13,927,890,159	††	85,108,713
1951	1,984,716	11,577,191,801	††	81,051,828
1950	1,584,514	9,238,315,755	††	73,222,657
1949	1,421,847	7,891,220,000	††	56,553,330
1948	836,932	5,910,851,000	††	47,452,061
1947	784,709	5,323,211,000	††	45,424,549
1946	735,457	5,188,840,000	††	49,376,994
1945	663,710	4,726,955,000	††	43,380,443
1944	1,014,851	5,691,494,000	††	45,386,790
1943	1,088,940	5,581,474,000	††	39,320,186
1942	1,197,700	4,571,110,000	††	43,025,728
1941	939,069	3,266,219,000	††	28,727,574
1940	778,514	2,545,627,000	††	19,237,738
1939	571,274	2,030,576,000	††	16,853,930
1938	493,728	1,825,971,000	††	17,834,961
1937	475,479	1,908,439,000	††	20,600,690
1936	423,420	1,751,781,000	††	19,607,851
1935	372,836	1,377,366,000	††	11,792,271

FOOTNOTES FOLLOW THIS SECTION.

Table 2†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
1979 through 1982 Income Years

ADJUSTED GROSS INCOME CLASS	1979 INCOME YEAR		1980 INCOME YEAR		1981 INCOME YEAR		1982 INCOME YEAR	
NUMBER OF RETURNS	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL
UNDER $ 5,000....	2,447,151	24.0	2,289,522	22.2	2,259,716	21.2	2,180,033	20.3
$ 5,000 UNDER 10,000....	1,989,620	19.5	1,795,720	17.4	1,780,335	16.7	1,689,550	15.8
10,000 UNDER 15,000....	1,542,684	15.1	1,578,275	15.3	1,501,135	14.1	1,440,400	13.4
15,000 UNDER 20,000....	1,173,317	11.5	1,172,160	11.3	1,179,875	11.1	1,217,850	11.4
20,000 UNDER 25,000....	921,191	9.1	954,415	9.2	957,695	9.0	950,350	8.9
25,000 UNDER 30,000....	669,805	6.6	721,685	7.0	772,510	7.2	809,400	7.5
30,000 UNDER 40,000....	794,355	7.8	917,615	8.9	1,032,570	9.7	1,091,500	10.2
40,000 UNDER 50,000....	312,670	3.1	449,000	4.3	575,745	5.4	607,600	5.7
50,000 UNDER 100,000....	274,040	2.7	374,110	3.6	504,690	4.7	621,060	5.8
100,000 AND OVER..........	65,430	0.6	83,172	0.8	97,648	0.9	113,681	1.1
TOTALS....................	10,190,263	100.0	10,335,674	100.0	10,661,919	100.0	10,721,424	100.0
ADJUSTED GROSS INCOME $	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL
UNDER $ 5,000....	$ 4,331,268	2.6	$ 3,203,154	1.7	$ 2,607,842	1.2	$ 2,067,544	0.9
$ 5,000 UNDER 10,000....	14,799,690	8.7	13,331,775	7.0	13,311,578	6.3	12,539,341	5.6
10,000 UNDER 15,000....	19,004,581	11.2	19,534,552	10.3	18,624,989	8.9	17,985,894	8.0
15,000 UNDER 20,000....	20,465,167	12.1	20,424,097	10.8	20,516,219	9.8	21,186,632	9.4
20,000 UNDER 25,000....	20,603,078	12.1	21,384,691	11.4	21,521,081	10.3	21,310,330	9.5
25,000 UNDER 30,000....	18,290,906	10.8	19,775,800	10.4	21,153,185	10.1	22,194,785	9.9
30,000 UNDER 40,000....	27,223,070	16.0	31,614,647	16.7	35,645,459	17.0	37,657,643	16.7
40,000 UNDER 50,000....	13,824,499	8.1	19,897,294	10.5	25,523,741	12.2	27,012,466	12.0
50,000 UNDER 100,000....	17,836,760	10.5	24,072,324	12.7	32,151,550	15.3	39,507,969	17.6
100,000 AND OVER..........	13,408,222	7.9	16,058,421	8.5	18,886,308	9.0	23,401,657	10.4
TOTALS....................	$169,787,241	100.0	$189,296,755	100.0	$209,941,952	100.0	$224,864,261	100.0
TAX ASSESSED	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL
UNDER $ 5,000....	$ 4,433	0.1	$ 6,697	0.1	$ 8,694	0.1	$ 16,356	0.2
$ 5,000 UNDER 10,000....	117,978	2.0	81,501	1.3	67,114	1.0	56,940	0.8
10,000 UNDER 15,000....	324,949	5.4	272,440	4.4	221,967	3.3	189,644	2.6
15,000 UNDER 20,000....	493,046	8.3	413,710	6.7	372,670	5.5	351,467	4.9
20,000 UNDER 25,000....	548,708	9.2	511,166	8.2	490,340	7.2	454,901	6.3
25,000 UNDER 30,000....	539,896	9.0	522,368	8.4	550,693	8.1	530,314	7.3
30,000 UNDER 40,000....	964,842	16.1	976,916	15.7	1,026,710	15.2	1,032,090	14.3
40,000 UNDER 50,000....	627,140	10.5	747,677	12.1	891,103	13.2	886,143	12.2
50,000 UNDER 100,000....	1,073,011	18.0	1,268,808	20.5	1,553,468	22.9	1,761,007	24.3
100,000 AND OVER..........	1,279,281	21.4	1,404,625	22.6	1,591,390	23.5	1,961,973	27.1
	$5,973,284	100.0	$6,205,908	100.0	$6,774,150	100.0	$7,240,835	100.0

FOOTNOTES WILL FOLLOW THIS SECTION.

Table 3†
Personal Income Tax Statistics
BY ADJUSTED GROSS INCOME CLASS - PERCENTAGES CUMULATED
1982 Income Year

ADJUSTED GROSS INCOME CLASS	RETURNS			ADJUSTED GROSS INCOME §			TAXABLE INCOME			TAX ASSESSED		
		PERCENT			PERCENT			PERCENT			PERCENT	
	NUMBER	OF TOTAL	CUMU-LATIVE	AMOUNT (THOUSANDS)	OF TOTAL	CUMU-LATIVE	AMOUNT (THOUSANDS)	OF TOTAL	CUMU-LATIVE	AMOUNT (THOUSANDS)	OF TOTAL	CUMU-LATIVE
No adjusted gross income	698,133	6.5	6.5	-$2,067,582	- 0.9	- 0.9	-	-	-	$12,693	0.2	0.2
$ 1 UNDER $ 1,000	177,800	1.7	8.2	97,328	Y	- 0.9	-	-	-	149	Y	0.2
1,000 UNDER 2,000	284,250	2.7	10.9	433,131	0.2	- 0.7	$25,355	Y	-	456	Y	0.2
2,000 UNDER 3,000	323,900	3.0	13.9	809,646	0.4	- 0.3	232,069	0.1	0.1	894	Y	0.2
3,000 UNDER 4,000	337,300	3.1	17.0	1,180,631	0.5	0.2	497,130	0.3	0.4	1,118	Y	0.2
4,000 UNDER 5,000	358,650	3.3	20.3	1,614,390	0.7	0.9	855,842	0.5	0.9	1,046	Y	0.2
5,000 UNDER 6,000	367,200	3.4	23,7	2,014,650	0.9	1.8	1,186,456	0.7	1.6	3,730	0.1	0.3
6,000 UNDER 7,000	345,250	3.2	26.9	2,241,751	1.0	2.8	1,430,796	0.8	2.4	7,367	0.1	0.4
7,000 UNDER 8,000	325,800	3.0	29.9	2,443,700	1.1	3.9	1,636,342	0.9	3.3	11,024	0.2	0.6
8,000 UNDER 9,000	336,700	3.1	33.0	2,855,501	1.3	5.2	1,953,981	1.1	4.4	15,720	0.2	0.8
9,000 UNDER 10,000	314,600	2.9	35.9	2,983,739	1.3	6.5	2,127,294	1.2	5.6	19,099	0.3	1.1
10,000 UNDER 11,000	297,450	2.8	38.7	3,121,360	1.4	7.9	2,298,353	1.3	6.9	25,054	0.4	1.5
11,000 UNDER 12,000	288,050	2.7	41.4	3,319,289	1.5	9.4	2,507,424	1.4	8.3	30,805	0.4	1.9
12,000 UNDER 13,000	281,750	2.6	44.0	3,520,846	1.6	11.0	2,660,130	1.5	9.8	36,852	0.5	2.4
13,000 UNDER 14,000	286,100	2.7	46.7	3,865,162	1.7	12.7	2,962,254	1.7	11.5	44,734	0.6	3.0
14,000 UNDER 15,000	287,050	2.7	49.4	4,159,237	1.9	14.6	3,192,381	1.8	13.3	52,198	0.7	3.7
15,000 UNDER 16,000	261,750	2.4	51.8	4,052,770	1.8	16.4	3,127,502	1.8	15.1	56,010	0.8	4.5
16,000 UNDER 17,000	269,650	2.5	54.3	4,452,038	2.0	18.4	3,471,717	2.0	17.1	68,754	1.0	5.5
17,000 UNDER 18,000	232,800	2.2	56.5	4,073,511	1.8	20.2	3,200,683	1.8	18.9	67,516	0.9	6.4
18,000 UNDER 19,000	236,050	2.2	58.7	4,364,484	1.9	22.1	3,449,072	2.0	20.[illegible]	81,113	1.1	7.5
19,000 UNDER 20,000	217,600	2.0	60.7	4,243,829	1.9	24.0	3,336,396	1.9	22.[illegible]	78,074	1.1	8.6
20,000 UNDER 21,000	202,550	1.9	62.6	4,150,734	1.8	25.8	3,252,889	1.9	2[illegible]	80,769	1.1	9.7
21,000 UNDER 22,000	199,160	1.9	64.5	4,281,773	1.9	27.7	3,351,917	1.9	26.6	88,547	1.2	10.9
22,000 UNDER 23,000	192,500	1.8	66.3	4,332,050	1.9	29.6	3,435,157	2.0	28.6	94,009	1.3	12.2
23,000 UNDER 24,000	180,950	1.7	68.0	4,250,791	1.9	31.5	3,372,492	1.9	30.5	93,651	1.3	13.5
24,000 UNDER 25,000	175,250	1.6	69.6	4,294,982	1.9	33.4	3,385,331	1.9	32.4	97,925	1.4	14.9
25,000 UNDER 26,000	166,850	1.6	71.2	4,255,429	1.9	35.3	3,320,151	1.9	34.3	96,252	1.3	16.2
26,000 UNDER 27,000	175,250	1.6	72.8	4,645,986	2.1	37.4	3,691,318	2.1	36.4	111,062	1.5	17.7
27,000 UNDER 28,000	164,900	1.5	74.3	4,532,694	2.0	39.4	3,514,163	2.0	38.4	108,987	1.5	19.2
28,000 UNDER 29,000	158,400	1.5	75.8	4,514,350	2.0	41.4	3,499,988	2.0	40.4	107,437	1.5	20.7
29,000 UNDER 30,000	144,000	1.3	77.1	4,246,326	1.9	43.3	3,313,425	1.9	42.3	106,576	1.5	22.2
30,000 UNDER 35,000	634,000	5.9	83.0	20,559,499	9.1	52.4	16,207,047	9.2	51.5	538,430	7.4	29.6
35,000 UNDER 40,000	457,500	4.3	87.3	17,098,144	7.6	60.0	13,539,824	7.7	59.2	493,660	6.8	36.4
40,000 UNDER 45,000	355,400	3.3	90.6	15,056,654	6.7	66.7	11,848,370	6.8	66.0	471,593	6.5	42.9
45,000 UNDER 50,000	252,200	2.4	93.0	11,955,812	5.3	72.0	9,482,820	5.4	71.4	414,550	5.7	48.6
50,000 UNDER 55,000	189,600	1.8	94.8	9,917,741	4.4	76.4	7,865,490	4.5	75.9	369,900	5.1	53.7
55,000 UNDER 60,000	125,300	1.2	96.0	7,191,891	3.2	79.6	5,689,171	3.2	79.1	290,506	4.0	57.7
60,000 UNDER 65,000	88,150	0.8	96.8	5,504,071	2.4	82.0	4,299,558	2.5	81.6	232,113	3.2	60.9
65,000 UNDER 70,000	62,150	0.6	97.4	4,192,117	1.9	83.9	3,314,573	1.9	83.5	193,392	2.7	63.6
70,000 UNDER 80,000	76,550	0.7	98.1	5,684,674	2.5	86.4	4,467,187	2.6	86.1	287,530	4.0	67.6
80,000 UNDER 90,000	48,460	0.5	98.6	4,100,352	1.8	88.2	3,200,256	1.8	87.9	221,258	3.1	70.7
90,000 UNDER 100,000	30,850	0.3	98.9	2,917,123	1.3	89.5	2,261,323	1.3	89.2	166,308	2.3	73.0
100,000 UNDER 200,000	87,730	0.9	99.8	11,582,391	5.2	94.7	9,156,297	5.2	94.4	791,584	10.9	83.9
200,000 UNDER 500,000	21,194	0.2	100.0	6,057,168	2.7	97.4	4,984,561	2.8	97.2	530,529	7.3	91.2
500,000 UNDER 1,000,000	3,204	Y	100.0	2,157,325	1.0	98.4	1,829,310	1.0	98.2	220,055	3.0	94.2
1,000,000 AND OVER	1,553	Y	100.0	3,604,773	1.6	100.0	3,171,902	1.8	100.0	419,805	5.8	100.0
TOTALS	10,721,424	100.0	100.0	$224,864,261	100.0	100.0	$175,605,697	100.0	100.0	$7,240,835	100.0	100.0

FOOTNOTES FOLLOW THIS SECTION

Table 4A†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1982 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED[§] GROSS INCOME (000)	DEDUCTIONS[δ] (000)	TAXABLE INCOME (000)	COMPUTED TAX (000)	TOTAL OF TAX CREDITS[ε] (000)	TAX AFTER CREDITS[¶] (000)
	ALL	TAXABLE						
NO ADJ. GROSS INCOME	698,133	4,174	-$2,067,582	$1,942,763	—	—	$39,224	$12,693
$1 UNDER $1,000	177,800	8,500	97,328	422,842	—	$10,115	9,252	149
1,000 UNDER 2,000	284,250	11,500	433,131	594,796	$25,355	21,031	14,416	456
2,000 UNDER 3,000	323,900	13,750	809,646	676,292	232,069	27,610	16,323	894
3,000 UNDER 4,000	337,300	15,050	1,180,631	756,497	497,130	18,114	17,861	1,118
4,000 UNDER 5,000	358,650	12,200	1,614,390	846,376	855,842	22,458	19,471	1,046
5,000 UNDER 6,000	367,200	192,300	2,014,650	919,562	1,186,456	33,412	21,647	3,730
6,000 UNDER 7,000	345,250	207,750	2,241,751	890,337	1,430,796	32,539	20,093	7,367
7,000 UNDER 8,000	325,800	182,550	2,443,700	874,120	1,636,342	32,545	20,184	11,024
8,000 UNDER 9,000	336,700	181,200	2,855,501	967,892	1,953,981	51,091	21,661	15,720
9,000 UNDER 10,000	314,600	168,750	2,983,739	884,285	2,127,294	44,829	20,114	19,099
10,000 UNDER 11,000	297,450	204,250	3,121,360	862,456	2,298,353	56,051	19,583	25,054
11,000 UNDER 12,000	288,050	230,850	3,319,289	822,662	2,507,424	55,950	19,192	30,805
12,000 UNDER 13,000	281,750	239,000	3,520,846	877,819	2,660,130	57,593	19,062	36,853
13,000 UNDER 14,000	286,100	255,200	3,865,162	919,242	2,962,254	66,508	20,188	44,734
14,000 UNDER 15,000	287,050	258,550	4,159,237	984,588	3,192,381	87,090	20,562	52,198
15,000 UNDER 16,000	261,750	241,250	4,052,770	937,697	3,127,502	78,559	19,189	56,010
16,000 UNDER 17,000	269,650	252,250	4,452,038	989,618	3,471,717	92,084	19,987	68,754
17,000 UNDER 18,000	232,800	221,300	4,073,511	876,165	3,200,683	86,003	17,268	67,516
18,000 UNDER 19,000	236,050	221,300	4,364,484	918,850	3,449,072	107,554	17,445	81,113
19,000 UNDER 20,000	217,600	208,000	4,243,829	925,992	3,336,396	104,773	17,046	78,074
20,000 UNDER 21,000	202,550	190,050	4,150,734	901,171	3,252,889	101,850	16,634	80,769
21,000 UNDER 22,000	199,100	189,850	4,281,773	940,048	3,351,917	109,259	16,991	89,547
22,000 UNDER 23,000	192,500	184,750	4,332,050	898,742	3,435,157	113,066	16,712	94,009
23,000 UNDER 24,000	180,950	177,450	4,250,791	881,938	3,372,492	111,019	15,916	93,651
24,000 UNDER 25,000	175,250	168,000	4,294,982	913,547	3,385,331	118,380	16,206	97,925
25,000 UNDER 26,000	166,850	159,850	4,255,429	943,429	3,320,151	116,494	16,362	96,252
26,000 UNDER 27,000	175,250	171,500	4,645,986	975,471	3,691,318	137,655	16,534	111,062
27,000 UNDER 28,000	164,900	159,650	4,532,694	1,023,881	3,514,163	124,995	17,019	108,987
28,000 UNDER 29,000	158,400	154,400	4,514,350	1,042,347	3,499,988	124,784	16,529	107,437
29,000 UNDER 30,000	144,000	139,250	4,246,326	946,253	3,313,425	122,274	14,615	106,576
30,000 UNDER 35,000	634,000	622,150	20,559,499	4,369,263	16,207,047	616,499	71,473	538,430
35,000 UNDER 40,000	457,500	452,750	17,098,144	3,560,296	13,539,824	553,643	52,887	493,660
40,000 UNDER 45,000	355,400	352,050	15,056,654	3,247,138	11,848,370	521,316	44,989	471,593
45,000 UNDER 50,000	252,200	251,200	11,955,812	2,502,410	9,482,820	457,729	35,301	414,550
50,000 UNDER 55,000	189,600	189,100	9,917,741	2,056,180	7,865,490	397,523	29,006	369,900
55,000 UNDER 60,000	125,300	125,050	7,191,891	1,502,830	5,689,171	312,115	20,605	290,506
60,000 UNDER 65,000	88,150	87,400	5,504,071	1,204,512	4,299,558	251,058	18,317	232,113
65,000 UNDER 70,000	62,150	61,150	4,192,117	877,544	3,314,573	208,377	14,831	193,392
70,000 UNDER 80,000	76,550	76,550	5,684,674	1,217,999	4,467,187	301,413	15,560	287,530
80,000 UNDER 90,000	48,460	48,090	4,100,352	907,880	3,200,256	234,053	13,147	221,258
90,000 UNDER 100,000	30,850	30,580	2,917,123	659,459	2,261,323	179,879	9,573	166,308
100,000 UNDER 200,000	87,730	87,150	11,582,391	2,450,024	9,156,297	811,947	33,311	791,584
200,000 UNDER 500,000	21,194	21,127	6,057,168	1,085,547	4,984,561	517,948	17,228	530,529
500,000 UNDER 1,000,000	3,204	3,199	2,157,325	331,150	1,829,310	193,848	5,167	220,055
1,000,000 AND OVER	1,553	1,553	3,604,773	433,648	3,171,902	348,138	5,289	419,805
TOTALS	10,721,424	7,433,523	$224,864,261	$54,763,558	$175,605,697	$8,176,171	$959,970	$7,240,835

Footnotes follow this section.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1982 Income Year

ADJUSTED GROSS INCOME CLASS	SALARIES AND WAGES		DIVIDENDS		INTEREST		ANNUITIES AND PENSIONS	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	39,194	$539,164	22,128	$96,667	64,710	$327,677	5,653	$23,147
$1 UNDER $1,000	139,750	122,078	8,050	4,763	42,700	19,855	2,200	3,138
1,000 UNDER 2,000	245,150	443,295	12,500	10,118	68,650	46,995	6,050	10,851
2,000 UNDER 3,000	281,750	742,548	15,700	10,055	88,050	74,388	8,250	21,462
3,000 UNDER 4,000	285,500	1,050,523	24,450	24,344	96,750	113,403	13,200	45,161
4,000 UNDER 5,000	301,250	1,378,270	27,350	26,561	119,600	151,718	14,950	46,765
5,000 UNDER 6,000	301,600	1,652,230	27,650	28,685	121,450	199,933	23,700	80,843
6,000 UNDER 7,000	287,400	1,889,745	32,200	45,007	123,350	205,5[illegible]1	26,050	100,504
7,000 UNDER 8,000	268,150	2,022,879	33,550	47,593	125,850	252,133	28,200	113,818
8,000 UNDER 9,000	278,700	2,341,301	34,800	57,384	129,100	284,705	29,700	139,475
9,000 UNDER 10,000	258,300	2,420,801	36,400	58,027	131,250	323,312	34,000	166,563
10,000 UNDER 11,000	251,200	2,564,990	30,100	49,173	125,950	283,098	34,900	176,587
11,000 UNDER 12,000	241,250	2,734,844	31,450	50,930	124,050	302,078	32,850	211,882
12,000 UNDER 13,000	237,250	2,866,544	31,250	58,112	122,800	327,105	30,650	168,104
13,000 UNDER 14,000	240,200	3,132,271	34,350	61,804	125,100	374,398	33,100	213,800
14,000 UNDER 15,000	241,700	3,506,035	35,350	80,155	128,600	356,622	36,400	260,938
15,000 UNDER 16,000	226,700	3,452,610	31,500	58,513	125,000	317,767	28,900	206,013
16,000 UNDER 17,000	232,900	3,709,463	36,000	80,436	138,300	390,256	27,850	191,952
17,000 UNDER 18,000	202,350	3,493,499	34,950	63,488	118,350	328,713	26,450	190,453
18,000 UNDER 19,000	207,000	3,684,723	36,850	65,050	130,450	395,786	23,800	178,945
19,000 UNDER 20,000	191,300	3,604,290	30,900	64,799	123,600	325,402	28,100	205,544
20,000 UNDER 21,000	177,700	3,509,651	35,850	96,481	112,100	337,199	22,600	196,766
21,000 UNDER 22,000	179,950	3,659,493	31,900	49,978	113,000	289,831	19,450	146,707
22,000 UNDER 23,000	172,100	3,746,290	35,800	66,294	118,050	334,858	21,750	185,603
23,000 UNDER 24,000	160,600	3,691,596	36,100	73,684	117,900	352,208	16,000	123,058
24,000 UNDER 25,000	159,050	3,758,705	34,500	59,889	113,150	300,395	15,800	128,914
25,000 UNDER 26,000	148,950	3,951,928	38,900	97,949	113,100	329,302	18,550	172,560
26,000 UNDER 27,000	155,750	3,917,493	40,150	89,925	124,500	372,676	21,600	203,876
27,000 UNDER 28,000	150,800	4,038,661	29,950	56,051	106,350	262,029	15,100	150,047
28,000 UNDER 29,000	145,150	3,988,567	32,300	70,205	109,250	314,073	16,200	132,597
29,000 UNDER 30,000	130,550	3,674,235	31,800	68,966	105,050	271,794	16,100	161,633
30,000 UNDER 35,000	578,950	17,794,880	159,100	351,714	475,050	1,378,944	75,550	704,943
35,000 UNDER 40,000	415,000	14,732,695	134,200	331,372	361,250	1,267,646	55,250	564,040
40,000 UNDER 45,000	330,300	13,256,186	112,850	302,066	297,900	920,436	39,300	460,883
45,000 UNDER 50,000	234,600	10,342,458	89,900	242,440	219,350	771,515	30,150	301,248
50,000 UNDER 55,000	174,050	8,576,524	80,000	221,169	171,200	725,494	19,700	195,088
55,000 UNDER 60,000	112,600	5,803,287	57,550	197,766	116,000	525,878	16,150	198,866
60,000 UNDER 65,000	78,900	4,454,778	42,400	170,317	80,150	462,985	12,800	165,599
65,000 UNDER 70,000	53,300	3,215,907	37,350	243,438	58,000	450,679	9,250	102,765
70,000 UNDER 80,000	64,100	4,064,892	46,450	235,418	71,100	578,729	10,250	141,639
80,000 UNDER 90,000	39,830	2,808,772	31,130	201,579	46,050	480,402	6,230	85,892
90,000 UNDER 100,000	25,510	2,004,067	20,580	158,506	29,220	349,563	3,950	49,328
100,000 UNDER 200,000	68,460	6,818,893	62,790	831,374	84,620	1,464,621	10,090	158,012
200,000 UNDER 500,000	16,342	2,941,382	17,017	609,381	20,626	768,079	2,385	49,209
500,000 UNDER 1,000,000	2,398	744,049	2,733	273,303	3,134	264,534	343	9,879
1,000,000 AND OVER	1,197	746,597	1,404	514,576	1,522	384,647	152	4,986
TOTALS	8,734,731	$183,294,089	1,850,182	$6,655,505	5,541,282	$19,359,372	969,653	$7,550,083

Footnotes follow this section.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1982 Income Year

ADJUSTED GROSS INCOME CLASS	BUSINESS AND PROFESSION [σ]				FARM			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	9,891	$124,821	52,186	$893,441	815	$4,019	8,348	$573,055
$1 UNDER $1,000	10,950	14,318	5,250	19,816	250	63	250	2,397
1,000 UNDER 2,000	15,550	24,755	6,750	40,517	350	421	500	1,792
2,000 UNDER 3,000	18,750	44,980	8,200	32,270	—	—	250	3,043
3,000 UNDER 4,000	22,250	61,941	7,700	27,345	750	1,827	1,100	10,471
4,000 UNDER 5,000	28,250	97,627	8,000	38,564	350	1,046	600	2,968
5,000 UNDER 6,000	29,600	131,643	10,450	41,343	500	2,294	1,250	6,360
6,000 UNDER 7,000	22,100	108,477	10,900	34,932	1,450	10,270	2,200	19,992
7,000 UNDER 8,000	23,900	126,472	11,000	97,743	700	5,069	1,100	4,720
8,000 UNDER 9,000	23,400	126,060	9,900	59,966	950	4,038	2,100	10,623
9,000 UNDER 10,000	19,900	123,107	9,350	48,939	400	1,408	1,200	6,292
10,000 UNDER 11,000	19,700	111,481	11,000	32,216	950	4,594	2,050	15,621
11,000 UNDER 12,000	16,000	137,014	11,950	50,678	550	1,278	1,000	12,657
12,000 UNDER 13,000	17,950	145,846	7,400	33,700	900	1,509	1,100	3,052
13,000 UNDER 14,000	19,700	158,657	10,100	37,692	950	1,747	1,800	16,059
14,000 UNDER 15,000	16,800	137,723	14,400	52,178	100	1,377	1,900	17,527
15,000 UNDER 16,000	16,900	149,501	9,700	33,409	400	3,403	1,150	6,644
16,000 UNDER 17,000	20,750	145,542	12,500	46,176	1,100	4,067	1,400	6,760
17,000 UNDER 18,000	20,950	174,649	9,850	38,722	400	5,734	350	963
18,000 UNDER 19,000	17,100	163,525	10,150	35,920	—	—	1,300	10,922
19,000 UNDER 20,000	17,500	193,064	13,550	44,185	300	763	2,100	19,102
20,000 UNDER 21,000	13,150	127,182	14,350	40,923	800	6,866	1,800	16,076
21,000 UNDER 22,000	17,950	193,910	12,700	48,784	350	597	1,400	11,461
22,000 UNDER 23,000	14,550	140,082	12,700	54,024	550	7,176	1,550	9,684
23,000 UNDER 24,000	15,900	195,566	11,200	70,881	350	447	1,450	11,500
24,000 UNDER 25,000	17,500	156,538	10,850	40,752	750	1,697	1,150	3,431
25,000 UNDER 26,000	17,100	156,605	10,200	36,954	300	2,267	1,850	4,301
26,000 UNDER 27,000	15,000	160,968	8,850	45,739	400	3,074	650	3,785
27,000 UNDER 28,000	15,800	183,893	10,550	120,331	1,000	9,315	2,950	20,335
28,000 UNDER 29,000	15,850	138,658	10,750	40,575	400	1,012	1,600	10,594
29,000 UNDER 30,000	15,300	195,832	10,200	30,317	850	4,024	800	2,870
30,000 UNDER 35,000	56,950	731,457	48,950	145,319	3,100	39,017	6,850	39,349
35,000 UNDER 40,000	38,200	536,545	37,500	118,466	1,900	18,482	5,300	29,196
40,000 UNDER 45,000	34,600	538,023	25,750	72,458	1,250	16,146	4,250	27,095
45,000 UNDER 50,000	24,100	396,050	19,200	64,578	1,550	23,720	4,150	20,344
50,000 UNDER 55,000	20,800	427,792	16,750	48,882	500	13,550	3,000	26,957
55,000 UNDER 60,000	16,900	344,142	11,150	41,621	1,700	35,986	1,900	20,051
60,000 UNDER 65,000	11,400	254,654	6,200	18,085	400	12,523	1,550	11,328
65,000 UNDER 70,000	9,200	209,041	4,350	18,949	300	8,077	450	1,660
70,000 UNDER 80,000	11,700	418,218	6,850	60,688	1,200	55,937	1,550	21,613
80,000 UNDER 90,000	8,570	338,147	4,920	44,018	600	16,401	1,290	22,614
90,000 UNDER 100,000	5,370	218,697	3,180	25,082	380	13,022	950	13,900
100,000 UNDER 200,000	16,270	865,073	8,870	130,345	1,680	69,862	3,360	104,931
200,000 UNDER 500,000	3,546	345,587	2,742	90,253	584	41,193	1,240	69,463
500,000 UNDER 1,000,000	581	104,043	441	24,223	84	12,863	264	20,097
1,000,000 AND OVER	332	290,016	241	43,804	48	10,295	149	25,548
TOTALS	824,510	$10,167,922	559,730	$3,215,803	33,191	$478,476	84,501	$1,299,203

Footnotes follow this section.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1982 Income Year

ADJUSTED GROSS INCOME CLASS	PARTNERSHIPΩ				RENTS AND ROYALTIES			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	2,714	$50,477	25,583	$1,417,254	4,756	$51,482	35,551	$668,950
$1 UNDER $1,000	2,800	3,718	1,000	2,889	2,650	2,503	4,550	30,266
1,000 UNDER 2,000	1,600	6,662	2,150	10,586	4,000	5,676	5,300	44,354
2,000 UNDER 3,000	1,450	6,131	1,350	6,756	5,550	12,538	5,900	36,336
3,000 UNDER 4,000	4,100	15,539	4,450	29,851	6,750	14,134	7,800	63,353
4,000 UNDER 5,000	5,350	18,290	3,250	18,112	9,850	19,325	9,300	67,044
5,000 UNDER 6,000	4,700	21,907	3,350	11,121	10,450	18,672	8,150	41,128
6,000 UNDER 7,000	2,950	11,397	4,100	45,629	9,600	28,504	7,550	40,668
7,000 UNDER 8,000	4,500	19,135	2,450	43,228	8,500	28,829	5,650	48,701
8,000 UNDER 9,000	4,600	23,454	4,150	32,593	10,050	29,782	7,700	34,192
9,000 UNDER 10,000	3,600	11,061	3,150	12,542	9,100	28,441	12,250	52,786
10,000 UNDER 11,000	3,600	13,233	2,750	5,976	9,450	23,384	10,100	35,136
11,000 UNDER 12,000	2,000	15,908	2,400	33,766	9,600	34,568	9,700	33,489
12,000 UNDER 13,000	4,800	27,102	3,850	6,992	9,450	25,912	9,250	33,726
13,000 UNDER 14,000	3,800	26,211	5,200	28,978	9,750	39,120	9,450	45,619
14,000 UNDER 15,000	2,650	19,105	4,050	53,545	12,350	39,985	13,850	61,228
15,000 UNDER 16,000	3,100	19,365	4,250	43,656	7,900	21,792	14,750	68,209
16,000 UNDER 17,000	4,950	37,880	3,450	22,568	11,550	41,018	12,950	68,434
17,000 UNDER 18,000	3,650	19,870	3,300	29,859	7,750	27,510	11,200	77,122
18,000 UNDER 19,000	2,850	11,691	4,150	27,611	8,250	32,234	14,950	65,077
19,000 UNDER 20,000	3,500	18,593	4,100	30,145	8,450	29,500	14,150	79,041
20,000 UNDER 21,000	2,850	16,671	6,200	41,528	7,800	24,747	15,600	83,390
21,000 UNDER 22,000	3,900	29,209	5,750	35,214	11,450	65,041	9,850	42,581
22,000 UNDER 23,000	3,800	17,897	3,000	33,422	9,150	44,842	12,550	70,396
23,000 UNDER 24,000	4,450	35,024	6,600	29,301	6,800	21,456	17,450	96,741
24,000 UNDER 25,000	2,750	22,008	5,050	17,066	6,250	23,228	14,550	75,305
25,000 UNDER 26,000	4,350	37,452	6,250	55,824	8,050	21,144	17,350	99,073
26,000 UNDER 27,000	4,650	40,869	7,050	27,260	7,950	28,689	13,900	77,960
27,000 UNDER 28,000	2,750	53,076	5,600	15,793	6,000	18,339	14,650	85,869
28,000 UNDER 29,000	4,850	42,387	6,350	48,439	6,050	21,778	17,600	97,426
29,000 UNDER 30,000	2,150	24,899	4,200	34,040	6,200	27,970	15,000	93,228
30,000 UNDER 35,000	15,650	165,190	32,050	238,067	35,950	145,243	61,500	330,497
35,000 UNDER 40,000	17,850	174,858	25,350	221,857	30,300	134,335	50,000	265,917
40,000 UNDER 45,000	12,300	121,852	24,300	301,935	26,750	129,483	40,750	258,207
45,000 UNDER 50,000	12,550	102,214	20,100	136,076	17,250	111,493	34,950	229,549
50,000 UNDER 55,000	11,650	94,940	20,100	169,464	15,800	103,890	35,550	239,174
55,000 UNDER 60,000	9,350	140,966	11,750	73,563	13,650	112,519	21,900	136,863
60,000 UNDER 65,000	7,150	109,973	14,950	117,676	9,250	66,864	21,150	138,938
65,000 UNDER 70,000	5,650	99,158	11,350	118,518	8,200	56,908	14,950	115,071
70,000 UNDER 80,000	10,550	136,941	15,000	115,066	11,400	139,834	19,250	170,716
80,000 UNDER 90,000	8,100	208,480	12,330	183,321	8,900	129,528	13,230	143,693
90,000 UNDER 100,000	5,800	155,278	8,210	169,364	5,930	99,226	8,400	98,203
100,000 UNDER 200,000	23,540	966,840	26,950	722,970	21,670	540,313	24,450	394,680
200,000 UNDER 500,000	6,842	513,382	7,963	537,033	6,943	350,933	6,358	178,590
500,000 UNDER 1,000,000	1,065	160,562	1,395	169,011	1,217	121,123	862	39,905
1,000,000 AND OVER	483	166,682	787	236,323	559	109,210	499	37,229
TOTALS	258,294	$4,033,537	381,118	$5,761,788	465,225	$3,203,045	732,350	$5,294,060

Footnotes follow this section.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1982 Income Year

ADJUSTED GROSS INCOME CLASS	NET SALE OF CAPITAL ASSETSµ				ALL OTHER INCOME SOURCESζ			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	16,535	$435,683	2,080	$1,874	8,961	$95,296	8,566	$212,747
$1 UNDER $1,000	2,850	3,360	1,200	1,098	850	2,498	—	—
1,000 UNDER 2,000	3,250	9,109	1,950	1,882	4,750	4,497	1,350	4,187
2,000 UNDER 3,000	3,700	6,783	1,950	1,898	6,800	14,038	250	730
3,000 UNDER 4,000	4,700	19,342	3,000	2,449	5,700	20,007	250	533
4,000 UNDER 5,000	9,700	24,118	2,200	1,483	8,150	16,719	1,000	5,906
5,000 UNDER 6,000	7,000	10,095	4,450	3,845	7,900	18,398	600	3,117
6,000 UNDER 7,000	9,650	18,908	5,750	4,054	8,000	16,520	2,550	3,315
7,000 UNDER 8,000	9,500	38,710	5,850	5,108	10,100	40,508	600	799
8,000 UNDER 9,000	9,750	22,894	4,100	3,203	8,000	15,499	1,750	6,428
9,000 UNDER 10,000	12,000	23,584	8,200	6,892	9,450	21,962	700	1,414
10,000 UNDER 11,000	11,500	21,354	4,250	3,871	8,850	30,862	950	1,556
11,000 UNDER 12,000	8,700	21,558	5,650	4,496	5,700	13,422	250	525
12,000 UNDER 13,000	10,700	20,198	7,750	6,230	11,400	29,552	1,450	5,183
13,000 UNDER 14,000	11,600	31,794	5,900	4,311	7,400	21,457	1,000	2,992
14,000 UNDER 15,000	15,250	28,363	6,900	5,288	8,500	20,956	1,350	9,670
15,000 UNDER 16,000	10,400	26,892	8,250	6,537	9,250	30,524	1,400	1,850
16,000 UNDER 17,000	13,100	52,838	8,200	5,986	9,150	39,920	1,150	3,849
17,000 UNDER 18,000	7,500	22,869	9,400	7,989	11,300	26,496	1,900	22,822
18,000 UNDER 19,000	11,050	33,974	6,800	4,932	11,150	33,098	850	7,295
19,000 UNDER 20,000	12,600	28,827	7,450	5,827	10,500	31,103	750	241
20,000 UNDER 21,000	12,900	46,896	8,350	6,794	13,000	65,868	1,650	5,880
21,000 UNDER 22,000	14,300	46,892	3,950	2,522	10,100	35,969	2,900	18,893
22,000 UNDER 23,000	9,500	26,716	8,600	7,059	9,150	24,690	1,950	5,644
23,000 UNDER 24,000	12,900	41,719	8,800	7,466	7,300	26,684	1,400	3,129
24,000 UNDER 25,000	12,800	34,800	8,900	7,012	10,850	29,575	1,150	2,050
25,000 UNDER 26,000	13,200	50,457	9,150	7,112	8,150	25,032	1,950	8,328
26,000 UNDER 27,000	12,950	53,219	8,450	6,804	7,250	31,024	1,250	1,616
27,000 UNDER 28,000	8,700	66,138	9,050	6,603	10,700	33,617	550	1,428
28,000 UNDER 29,000	12,950	49,751	9,250	7,206	9,400	40,801	1,200	1,979
29,000 UNDER 30,000	9,700	34,006	7,250	5,671	7,550	32,717	1,200	2,881
30,000 UNDER 35,000	58,400	271,990	37,200	28,685	40,650	187,762	5,400	31,163
35,000 UNDER 40,000	51,400	214,622	28,800	22,431	34,400	159,389	4,800	11,763
40,000 UNDER 45,000	45,100	212,274	23,950	19,311	27,700	114,754	4,500	7,178
45,000 UNDER 50,000	35,500	252,013	23,750	18,274	26,750	154,465	4,000	15,201
50,000 UNDER 55,000	33,400	231,111	21,350	16,551	19,300	93,202	3,450	12,622
55,000 UNDER 60,000	26,300	200,755	14,850	11,426	14,650	80,016	2,500	11,447
60,000 UNDER 65,000	19,950	116,602	13,450	10,326	13,150	119,135	1,700	2,443
65,000 UNDER 70,000	15,200	123,190	9,800	8,043	8,800	49,534	2,000	12,699
70,000 UNDER 80,000	25,000	284,824	12,300	10,066	13,200	174,605	2,750	33,511
80,000 UNDER 90,000	17,380	241,488	8,790	7.590	9,290	104,388	1.750	9,106
90,000 UNDER 100,000	11,610	183,343	6,150	5,424	6,720	83,008	1,230	11.419
100,000 UNDER 200,000	40,630	1,153,475	18,000	15,969	22,310	365,840	4,460	40,431
200,000 UNDER 500,000	13,073	1,158,258	3,927	3,649	7,570	250,935	1,696	25.822
500,000 UNDER 1,000,000	2,377	643,080	471	448	1.370	99,861	340	10,160
1,000,000 AND OVER	1,269	1,607,849	191	185	773	141,755	266	13.738
TOTALS	717,524	$8,246,721	416,009	$331.880	511,944	$3,067,958	84,708	$595,690

Footnotes follow this section.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1982 Income Year

ADJUSTED GROSS INCOME CLASS	MOVING EXPENSE		FORFEITED INTEREST		ALIMONY		TOTAL ADJUSTMENTS θ	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	1,003	$2,808	1,522	$373	1,136	$4,910	12,209	$48,700
$1 UNDER $1,000	750	1,103	600	134	250	371	8,100	22,502
1,000 UNDER 2,000	500	139	950	373	250	—	10,200	25,932
2,000 UNDER 3,000	500	1,039	1,200	331	250	1,200	15,150	42,245
3,000 UNDER 4,000	1,250	2,529	2,600	872	1,100	3,401	23,950	51,588
4,000 UNDER 5,000	1,750	1,574	2,350	276	500	1,738	20,050	31,975
5,000 UNDER 6,000	1,450	2,070	3,350	543	850	1,167	28,600	43,138
6,000 UNDER 7,000	1,100	995	1,700	494	850	6,616	24,850	44,505
7,000 UNDER 8,000	1,250	1,985	1,700	1,108	—	—	28,850	51,151
8,000 UNDER 9,000	1,250	1,252	3,250	786	100	282	29,600	42,089
9,000 UNDER 10,000	3,800	7,082	3,200	1,023	1,100	3,410	35,550	65,664
10,000 UNDER 11,000	1,850	2,215	3,200	969	600	1,350	32,200	63,025
11,000 UNDER 12,000	2,500	2,229	2,450	1,173	450	1,082	38,400	68,584
12,000 UNDER 13,000	2,550	2,619	3,900	1,811	1,050	3,402	34,050	60,259
13,000 UNDER 14,000	2,200	4,252	2,750	801	900	1,268	35,300	60,449
14,000 UNDER 15,000	2,850	6,029	2,450	816	2,050	7,016	44,050	92,590
15,000 UNDER 16,000	3,200	3,616	2,200	534	1,000	1,941	39,500	73,306
16,000 UNDER 17,000	3,200	2,883	1,500	1,098	1,950	6,978	44,000	87,565
17,000 UNDER 18,000	3,800	4,828	3,050	1,440	1,400	9,445	42,550	102,296
18,000 UNDER 19,000	3,050	3,070	2,300	470	700	2,055	39,900	82,791
19,000 UNDER 20,000	2,300	2,418	1,700	205	800	9,788	38,750	79,521
20,000 UNDER 21,000	2,050	2,789	2,400	1,050	650	1,104	45,550	83,006
21,000 UNDER 22,000	800	888	2,750	504	1,550	5,351	39,200	76,405
22,000 UNDER 23,000	1,850	3,958	2,000	763	1,000	3,915	43,150	82,171
23,000 UNDER 24,000	1,800	2,061	3,100	859	2,000	7,620	45,950	91,636
24,000 UNDER 25,000	2,950	4,624	3,750	914	900	2,734	40,400	75,154
25,000 UNDER 26,000	1,150	1,592	1,150	108	1 150	4,393	40,400	77,680
26,000 UNDER 27,000	2,250	3,434	2,850	956	2,400	8,889	44,100	92,669
27,000 UNDER 28,000	1,750	4,883	2,600	578	1,450	4,721	42,100	88,114
28,000 UNDER 29,000	1,800	2,993	2,400	515	1,300	5,654	39,800	79,265
29,000 UNDER 30,000	1,350	2,601	2,550	706	2,000	6,331	42,450	80,745
30,000 UNDER 35,000	6,700	14,534	12,350	3,755	9,000	32,936	188,800	398,578
35,000 UNDER 40,000	6,400	15,709	9,950	1,793	6,400	27,223	160,450	366,222
40,000 UNDER 45,000	5,500	22,520	5,550	1,080	5,950	25,989	140,450	329,278
45,000 UNDER 50,000	3,700	12,556	4,950	1,452	3,600	13,092	110,250	257,792
50,000 UNDER 55,000	3,150	16,945	5,050	1,405	3,700	17,521	85,500	251,379
55,000 UNDER 60,000	1,700	4,679	2,800	602	2,550	9,009	59,450	153,328
60,000 UNDER 65,000	1,950	3,726	3,150	640	2,850	21,887	45,850	130,569
65,000 UNDER 70,000	1,250	5,995	1,250	187	1,500	7,909	31,100	91,644
70,000 UNDER 80,000	800	3,974	2,150	386	1,700	14,966	44,050	134,708
80,000 UNDER 90,000	780	3,936	1,010	420	1,810	15,477	27,200	104,389
90,000 UNDER 100,000	490	2,644	820	404	1,130	12,667	18,030	73,529
100,000 UNDER 200,000	1,110	6,514	2,030	789	4,170	58,000	48,580	242,603
200,000 UNDER 500,000	187	1,009	368	326	1,245	22,198	10,175	66,369
500,000 UNDER 1,000,000	*	92	63	38	178	5,620	1,290	12,130
1,000,000 AND OVER	*	—	26	50	128	7,059	646	-15,014
TOTALS	93,587	$201,391	124,989	$35,910	77,597	$409,685	2,020,730	$4,694,252

Footnotes follow this section.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1982 Income Year

ADJUSTED GROSS INCOME CLASS	STANDARD DEDUCTIONS		ITEMIZED DEDUCTIONS		MEDICAL EXPENSE		HOME REAL ESTATE TAXES	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	663,866	$1,403,557	34,267	$539,206	25,584	$47,209	26,766	$33,244
$1 UNDER $1,000	171,700	332,166	6,100	90,677	4,600	5,825	5,000	4,822
1,000 UNDER 2,000	274,550	517,446	9,700	77,350	7,050	5,832	8,500	5,886
2,000 UNDER 3,000	315,900	597,085	8,000	79,207	5,700	7,836	6,050	6,606
3,000 UNDER 4,000	320,200	625,886	17,100	130,611	12,350	21,876	12,700	11,009
4,000 UNDER 5,000	334,900	666,932	23,750	179,444	19,300	39,249	17,200	12,061
5,000 UNDER 6,000	340,250	712,561	26,950	207,002	19,600	40,581	16,500	12,558
6,000 UNDER 7,000	307,800	638,319	37,450	252,019	26,350	57,129	27,800	20,637
7,000 UNDER 8,000	286,200	619,500	39,600	254,621	30,300	67,945	25,450	18,186
8,000 UNDER 9,000	284,150	623,858	52,550	344,034	42,100	66,409	34,050	22,055
9,000 UNDER 10,000	260,400	573,138	54,200	311,147	41,850	79,180	39,000	23,218
10,000 UNDER 11,000	242,950	536,724	54,500	325,732	42,400	69,575	36,200	23,110
11,000 UNDER 12,000	232,400	516,148	55,650	306,514	43,550	61,959	35,350	17,477
12,000 UNDER 13,000	213,000	473,498	68,750	404,321	52,600	66,905	45,700	27,430
13,000 UNDER 14,000	214,950	486,545	71,150	432,697	53,650	89,162	48,250	26,226
14,000 UNDER 15,000	204,700	471,317	82,350	513,271	64,450	88,418	60,300	36,238
15,000 UNDER 16,000	179,000	420,447	82,750	517,251	58,900	79,430	59,850	35,395
16,000 UNDER 17,000	179,650	421,671	90,000	567,947	62,950	79,696	66,600	37,678
17,000 UNDER 18,000	145,200	336,677	87,600	539,489	61,100	73,496	63,100	35,404
18,000 UNDER 19,000	149,400	343,562	86,650	575,288	61,700	87,842	63,800	38,710
19,000 UNDER 20,000	123,850	296,667	93,750	629,325	61,100	77,989	68,500	39,494
20,000 UNDER 21,000	107,400	259,335	95,150	641,836	67,200	78,345	70,400	43,907
21,000 UNDER 22,000	100,600	239,598	98,500	700,450	63,500	72,012	75,600	43,932
22,000 UNDER 23,000	93,250	221,468	99,250	677,274	68,050	75,282	74,350	46,071
23,000 UNDER 24,000	81,650	205,632	99,300	676,306	65,250	85,960	70,000	41,185
24,000 UNDER 25,000	73,050	178,857	102,200	734,690	65,600	61,342	78,400	49,371
25,000 UNDER 26,000	66,100	170,748	100,750	772,681	66,050	75,293	79,650	52,340
26,000 UNDER 27,000	69,300	179,050	105,950	796,421	74,050	84,789	83,600	53,795
27,000 UNDER 28,000	57,700	153,536	107,200	870,345	66,200	60,998	85,050	58,786
28,000 UNDER 29,000	49,600	132,039	108,800	910,308	71,050	78,522	89,150	60,181
29,000 UNDER 30,000	42,600	110,466	101,400	835,737	60,800	54,834	84,750	56,900
30,000 UNDER 35,000	162,400	442,363	471,600	3,926,901	308,100	299,242	392,700	267,273
35,000 UNDER 40,000	89,000	249,544	368,500	3,310,753	232,500	182,626	324,200	241,949
40,000 UNDER 45,000	53,200	151,317	302,200	3,095,821	189,650	162,907	269,250	217,685
45,000 UNDER 50,000	31,500	88,587	220,700	2,413,823	139,600	107,118	201,150	177,633
50,000 UNDER 55,000	15,700	45,288	173,900	2,010,892	108,050	74,916	157,950	146,384
55,000 UNDER 60,000	10,450	31,365	114,850	1,471,465	71,700	58,388	107,250	111,166
60,000 UNDER 65,000	5,750	15,453	82,400	1,189,059	51,100	36,402	79,150	90,379
65,000 UNDER 70,000	3,800	11,475	58,350	866,069	34,750	43,503	55,100	66,587
70,000 UNDER 80,000	5,550	15,377	71,000	1,202,623	43,150	50,196	67,100	90,153
80,000 UNDER 90,000	2,720	7,665	45,740	900,214	26,790	31,651	43,360	66,428
90,000 UNDER 100,000	1,480	4,269	29,370	655,191	16,650	22,456	27,770	48,571
100,000 UNDER 200,000	4,160	11,597	83,570	2,438,427	42,880	64,516	78,930	165,825
200,000 UNDER 500,000	689	1,876	20,505	1,083,671	9,214	18,542	19,413	60,946
500,000 UNDER 1,000,000	48	135	3,156	331,015	1,419	2,917	3,016	14,802
1,000,000 AND OVER	12	32	1,541	433,616	641	929	1,476	12,451
TOTALS	6,572,725	$14,540,776	4,148,699	$40,222,791	2,741,128	$3,097,229	3,385,431	$2,772,144

Footnotes follow this section.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1982 Income Year

ADJUSTED GROSS INCOME CLASS	OTHER REAL ESTATE TAXES		GAS TAXES		SALES TAXES		LICENSE TAXES	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	1,736	$1,194	19,373	$1,043	23,406	$12,152	17,184	$2,128
$1 UNDER $1,000	350	79	2,700	103	5,000	1,970	2,350	161
1,000 UNDER 2,000	250	34	4,400	254	9,500	3,652	5,350	785
2,000 UNDER 3,000	—	—	5,000	194	7,550	2,969	3,950	305
3,000 UNDER 4,000	350	327	9,250	487	15,650	4,916	7,000	662
4,000 UNDER 5,000	250	123	15,250	774	22,650	6,092	13,100	1,108
5,000 UNDER 6,000	250	58	17,650	774	25,150	9,287	17,600	1,383
6,000 UNDER 7,000	250	887	24,400	1,198	34,450	11,390	22,550	1,617
7,000 UNDER 8,000	600	308	28,550	1,481	38,500	10,304	26,800	1,969
8,000 UNDER 9,000	1,350	217	40,050	2,103	50,250	14,622	38,500	3,359
9,000 UNDER 10,000	1,350	854	41,900	2,371	51,850	14,367	40,650	3,255
10,000 UNDER 11,000	450	363	41,050	2,201	53,100	14,351	41,650	3,087
11,000 UNDER 12,000	1,250	516	46,900	2,593	55,450	16,778	43,400	4,132
12,000 UNDER 13,000	1,350	493	55,950	3,168	67,000	23,457	53,650	5,172
13,000 UNDER 14,000	600	145	57,750	3,191	69,200	22,509	53,600	5,509
14,000 UNDER 15,000	1,450	675	70,650	3,982	79,400	28,506	67,050	5,852
15,000 UNDER 16,000	2,000	618	70,400	3,967	80,250	28,144	66,250	5,884
16,000 UNDER 17,000	1,550	544	79,100	4,576	88,300	32,932	71,500	6,281
17,000 UNDER 18,000	1,500	628	76,300	4,521	86,000	31,891	73,850	6,534
18,000 UNDER 19,000	1,700	1,047	77,400	4,205	85,300	34,802	70,650	7,136
19,000 UNDER 20,000	1,300	153	82,770	5,021	92,250	35,400	77,650	7,634
20,000 UNDER 21,000	1,550	245	84,650	4,732	94,100	38,491	77,450	7,946
21,000 UNDER 22,000	2,000	533	88,650	5,388	96,750	40,074	84,450	8,792
22,000 UNDER 23,000	1,100	348	91,700	5,538	97,900	42,554	86,950	9,222
23,000 UNDER 24,000	1,200	286	88,350	5,272	97,400	44,128	82,450	8,353
24,000 UNDER 25,000	700	63	93,850	5,434	101,100	46,931	89,900	9,498
25,000 UNDER 26,000	2,150	856	91,550	5,669	99,550	45,785	87,750	10,097
26,000 UNDER 27,000	2,900	885	95,700	5,799	105,000	48,213	90,400	9,494
27,000 UNDER 28,000	1,300	306	97,450	5,775	104,550	47,795	92,250	9,535
28,000 UNDER 29,000	1,150	340	99,250	6,386	107,950	56,812	95,950	11,312
29,000 UNDER 30,000	1,550	415	93,200	5,417	100,200	51,208	90,100	9,972
30,000 UNDER 35,000	8,100	3,241	431,650	26,822	466,550	256,827	418,100	51,752
35,000 UNDER 40,000	11,000	3,537	341,600	21,420	365,350	217,283	329,450	41,819
40,000 UNDER 45,000	7,800	2,657	277,950	17,272	300,300	196,245	272,750	38,117
45,000 UNDER 50,000	5,750	1,980	205,050	12,797	219,350	151,607	201,150	28,484
50,000 UNDER 55,000	7,600	3,584	160,250	10,268	172,850	126,823	159,250	24,351
55,000 UNDER 60,000	4,150	1,509	104,100	6,156	113,600	83,254	101,050	15,024
60,000 UNDER 65,000	3,850	2,515	73,100	4,936	81,900	65,249	75,050	11,600
65,000 UNDER 70,000	3,450	1,359	52,650	3,040	57,900	47,583	53,100	8,178
70,000 UNDER 80,000	2,800	2,027	60,200	3,454	70,800	61,499	61,150	9,521
80,000 UNDER 90,000	1,870	1,252	39,080	2,201	45,490	42,346	37,950	6,273
90,000 UNDER 100,000	1,420	1,145	24,460	1,369	29,080	29,866	23,740	4,149
100,000 UNDER 200,000	4,100	4,450	67,210	3,684	83,100	93,661	64,650	13,200
200,000 UNDER 500,000	1,241	2,316	15,080	810	20,332	31,378	14,676	4,021
500,000 UNDER 1,000,000	190	517	2,164	133	3,124	7,740	2,157	780
1,000,000 AND OVER	79	385	1,034	59	1,521	7,581	1,077	623
TOTALS	98,886	$46,014	3,646,651	$218,038	4,075,953	$2,241,424	3,507,234	$426,066

Footnotes follow this section.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1982 Income Year

ADJUSTED GROSS INCOME CLASS	OTHER TAXES		TOTAL TAXES ¶		CASH CONTRIBUTIONS		OTHER THAN CASH CONTRIBUTIONS	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	909	$367	33,057	$50,128	25,515	$25,788	8,673	$14,055
$1 UNDER $1,000	450	24	6,100	7,159	4,500	12,437	1,150	10,565
1,000 UNDER 2,000	1,100	73	9,700	10,684	7,400	6,459	3,250	797
2,000 UNDER 3,000	500	4	8,000	10,077	5,600	4,718	1,950	500
3,000 UNDER 4,000	850	105	16,750	17,506	13,900	8,645	5,000	1,191
4,000 UNDER 5,000	1,800	277	23,650	20,435	18,600	13,333	4,800	908
5,000 UNDER 6,000	1,100	171	25,750	24,231	20,150	15,206	8,200	2,079
6,000 UNDER 7,000	1,450	72	36,450	35,802	28,400	17,586	7,950	11,242
7,000 UNDER 8,000	1,250	907	39,000	33,155	29,550	22,587	11,650	3,285
8,000 UNDER 9,000	2,950	1,020	51,800	43,376	41,850	22,036	12,200	5,415
9,000 UNDER 10,000	3,850	913	52,950	44,978	44,600	23,533	13,550	3,237
10,000 UNDER 11,000	2,150	107	53,550	43,219	45,700	22,269	18,700	3,872
11,000 UNDER 12,000	3,850	489	55,650	41,985	46,250	35,002	17,700	4,772
12,000 UNDER 13,000	3,850	814	68,000	60,535	55,650	26,816	21,100	6,064
13,000 UNDER 14,000	3,950	641	70,300	58,221	61,150	32,183	20,850	7,572
14,000 UNDER 15,000	5,350	1,312	80,750	76,566	72,350	49,830	25,350	6,386
15,000 UNDER 16,000	3,250	1,038	82,550	75,045	72,400	46,480	26,300	7,174
16,000 UNDER 17,000	2,650	212	89,300	82,223	80,850	44,699	24,550	7,605
17,000 UNDER 18,000	3,450	709	87,000	79,687	76,600	50,115	27,600	5,408
18,000 UNDER 19,000	2,350	366	86,400	86,266	77,550	49,714	27,950	6,257
19,000 UNDER 20,000	6,400	616	93,150	88,317	83,750	55,606	31,000	7,587
20,000 UNDER 21,000	4,800	1,266	95,050	96,587	81,750	48,461	33,600	12,222
21,000 UNDER 22,000	5,650	754	98,500	99,474	91,500	75,121	31,700	8,111
22,000 UNDER 23,000	7,750	2,673	99,000	106,404	86,400	58,632	34,850	6,584
23,000 UNDER 24,000	5,350	1,107	98,850	100,331	88,750	54,222	34,900	10,102
24,000 UNDER 25,000	5,300	870	101,950	112,166	93,700	61,791	38,200	9,394
25,000 UNDER 26,000	7,150	891	100,650	115,639	90,550	61,714	32,500	7,020
26,000 UNDER 27,000	5,600	816	105,450	119,002	94,750	66,003	41,600	15,603
27,000 UNDER 28,000	8,400	1,737	106,100	123,934	95,200	66,558	40,150	12,605
28,000 UNDER 29,000	6,050	653	108,550	135,684	98,800	68,219	45,650	11,667
29,000 UNDER 30,000	8,250	966	100,900	124,877	89,950	62,613	37,800	9,825
30,000 UNDER 35,000	32,350	7,905	470,550	613,818	438,700	338,146	185,850	49,600
35,000 UNDER 40,000	28,600	5,019	367,850	531,028	345,400	334,008	158,700	47,762
40,000 UNDER 45,000	25,700	5,780	302,000	477,756	284,300	246,240	138,100	48,166
45,000 UNDER 50,000	17,250	3,921	220,600	376,422	209,600	183,277	103,750	36,817
50,000 UNDER 55,000	13,950	2,158	173,900	313,568	166,250	165,250	91,800	33,486
55,000 UNDER 60,000	9,450	1,841	114,650	218,949	109,050	119,709	61,800	24,383
60,000 UNDER 65,000	5,650	2,094	82,300	176,772	79,250	97,917	46,250	32,142
65,000 UNDER 70,000	5,050	1,246	58,350	127,993	55,800	75,778	34,600	16,755
70,000 UNDER 80,000	6,950	2,675	71,000	169,329	67,900	95,540	36,450	42,387
80,000 UNDER 90,000	4,340	1,858	45,700	120,357	43,980	79,927	23,890	19,633
90,000 UNDER 100,000	2,850	1,094	29,290	86,194	28,110	59,444	15,240	19,891
100,000 UNDER 200,000	8,330	4,567	83,460	285,387	79,940	240,829	40,820	82,540
200,000 UNDER 500,000	2,204	2,954	20,475	102,424	19,716	135,271	9,389	84,589
500,000 UNDER 1,000,000	375	855	3,151	24,826	3,013	54,042	1,545	40,268
1,000,000 AND OVER	217	608	1,537	21,703	1,486	92,661	785	118,529
TOTALS	281,025	$66,545	4,129,670	$5,770,224	3,756,160	$3,526,415	1,639,392	$916,052

Footnotes follow this section.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1982 Income Year

ADJUSTED GROSS INCOME CLASS	CONTRIBUTION CARRYFORWARD PRIOR YEAR		CONTRIBUTIONS UNUSED		CONTRIBUTIONS DEDUCTED∨		MORTGAGE INTEREST	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	3,350	$55,924	26,607	$95,767	26,306	—	26,838	$240,298
$1 UNDER $1,000	200	10,793	4,250	33,351	4,500	$444	4,300	30,194
1,000 UNDER 2,000	600	302	4,100	5,955	7,650	1,604	7,700	41,357
2,000 UNDER 3,000	250	332	2,550	3,452	6,050	2,098	5,800	44,367
3,000 UNDER 4,000	500	157	3,900	4,785	13,900	5,208	12,500	50,338
4,000 UNDER 5,000	250	78	4,350	6,896	18,700	7,422	16,300	66,503
5,000 UNDER 6,000	600	379	4,050	8,208	20,650	9,456	16,450	74,315
6,000 UNDER 7,000	500	168	3,500	15,296	29,400	13,700	22,400	87,426
7,000 UNDER 8,000	850	1,219	5,000	11,103	31,650	15,988	22,450	89,002
8,000 UNDER 9,000	750	542	3,550	8,348	42,700	19,645	33,000	119,082
9,000 UNDER 10,000	1,100	1,740	2,650	6,587	45,950	21,923	34,300	99,832
10,000 UNDER 11,000	1,000	6,762	1,750	9,584	47,150	23,319	32,350	118,957
11,000 UNDER 12,000	1,000	1,256	3,000	13,503	47,600	27,527	31,300	95,461
12,000 UNDER 13,000	950	1,010	1,600	3,016	58,250	30,874	41,150	145,269
13,000 UNDER 14,000	1,050	885	2,350	6,006	62,550	34,635	44,100	156,364
14,000 UNDER 15,000	1,100	3,879	3,050	9,909	74,850	50,186	54,650	184,692
15,000 UNDER 16,000	600	1,348	2,200	9,963	74,350	45,039	53,650	186,609
16,000 UNDER 17,000	1,000	7,554	2,050	10,006	82,800	49,852	61,050	219,356
17,000 UNDER 18,000	1,700	1,768	1,850	4,784	78,900	52,507	57,900	206,417
18,000 UNDER 19,000	1,350	4,029	1,950	10,651	79,400	49,348	60,950	236,192
19,000 UNDER 20,000	450	682	1,750	5,431	85,850	58,442	65,200	257,293
20,000 UNDER 21,000	550	19,766	1,550	25,238	85,000	55,210	66,500	253,567
21,000 UNDER 22,000	800	30,837	2,050	46,788	93,700	67,281	72,050	284,737
22,000 UNDER 23,000	1,400	6,825	1,300	7,157	88,800	64,883	69,150	255,018
23,000 UNDER 24,000	850	5,136	1,150	7,965	91,100	61,495	66,750	249,257
24,000 UNDER 25,000	1,300	1,157	2,100	3,495	95,000	68,847	74,650	288,316
25,000 UNDER 26,000	1,150	14,437	1,500	15,038	92,600	68,133	76,550	324,907
26,000 UNDER 27,000	1,050	2,898	1,550	16,981	98,300	67,524	79,000	318,969
27,000 UNDER 28,000	1,250	6,600	1,000	4,126	97,550	81,637	85,150	382,367
28,000 UNDER 29,000	950	7,549	850	8,172	101,300	79,264	85,500	370,430
29,000 UNDER 30,000	500	363	1,100	1,947	91,550	70,854	82,350	382,402
30,000 UNDER 35,000	2,250	19,040	4,800	26,061	446,450	380,725	377,500	1,606,229
35,000 UNDER 40,000	1,750	23,667	3,350	82,467	350,800	322,970	309,150	1,475,553
40,000 UNDER 45,000	2,300	9,173	2,350	17,746	289,300	285,834	256,250	1,347,916
45,000 UNDER 50,000	1,000	1,232	700	4,300	212,000	217,027	189,500	1,075,883
50,000 UNDER 55,000	1,800	23,526	1,300	21,137	168,800	201,125	153,750	902,630
55,000 UNDER 60,000	600	11,193	1,100	13,917	110,350	141,370	100,200	684,892
60,000 UNDER 65,000	600	1,165	1,450	3,651	80,450	127,574	73,400	529,752
65,000 UNDER 70,000	650	3,169	450	462	56,600	95,240	51,050	377,680
70,000 UNDER 80,000	650	37,024	550	56,602	68,800	118,349	60,000	538,339
80,000 UNDER 90,000	710	24,852	690	31,359	44,400	93,053	38,000	364,542
90,000 UNDER 100,000	410	12,507	490	23,656	28,370	68,187	24,290	259,843
100,000 UNDER 200,000	2,180	114,851	2,120	144,331	80,640	293,889	64,630	808,877
200,000 UNDER 500,000	1,184	128,916	1,143	163,718	19,816	185,057	14,379	241,008
500,000 UNDER 1,000,000	336	75,500	282	85,531	3,043	84,279	1,981	44,967
1,000,000 AND OVER	236	118,157	191	169,769	1,496	159,578	920	28,924
TOTALS	45,606	$800,347	121,173	$1,264,215	3,835,371	$3,978,602	3,176,988	$16,146,329

Footnotes follow this section.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1982 Income Year

ADJUSTED GROSS INCOME CLASS	OTHER INTEREST		TOTAL INTEREST		CASUALTY LOSS		ALL OTHER DEDUCTIONSω	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	28,546	$146,077	32,777	$386,375	1,724	$5,257	23,149	$50,234
$1 UNDER $1,000	5,450	38,234	5,900	68,427	350	480	4,600	8,343
1,000 UNDER 2,000	8,150	14,530	9,000	55,887	500	30	8,450	3,315
2,000 UNDER 3,000	5,650	5,603	7,650	49,971	600	482	5,850	8,744
3,000 UNDER 4,000	11,050	16,088	15,450	66,426	1,650	10,753	13,350	8,843
4,000 UNDER 5,000	16,100	33,165	19,800	99,669	1,000	1,981	15,900	10,690
5,000 UNDER 6,000	17,100	29,059	22,400	103,374	1,550	14,000	18,300	15,361
6,000 UNDER 7,000	25,500	38,472	30,250	125,898	2,350	8,814	27,750	9,984
7,000 UNDER 8,000	26,950	34,033	32,050	123,034	2,100	3,066	27,950	11,319
8,000 UNDER 9,000	38,250	61,240	45,450	180,322	5,150	17,983	38,550	16,300
9,000 UNDER 10,000	38,400	35,083	45,250	134,915	4,300	6,943	47,000	23,208
10,000 UNDER 11,000	42,600	44,537	47,750	163,493	5,600	5,627	42,700	20,172
11,000 UNDER 12,000	43,900	53,635	50,200	149,096	6,150	9,894	44,950	15,974
12,000 UNDER 13,000	54,100	67,785	62,200	213,053	4,400	5,980	55,050	26,974
13,000 UNDER 14,000	54,000	60,520	63,200	216,884	6,200	7,289	59,800	25,743
14,000 UNDER 15,000	65,100	70,596	75,850	255,288	7,700	7,429	67,950	35,385
15,000 UNDER 16,000	68,350	82,415	76,550	269,024	8,450	14,105	70,550	34,610
16,000 UNDER 17,000	78,000	91,434	84,500	310,790	7,950	10,174	75,600	35,213
17,000 UNDER 18,000	73,150	78,259	80,150	284,676	6,650	9,465	78,050	39,659
18,000 UNDER 19,000	72,900	76,157	80,850	312,349	8,700	7,141	73,900	32,343
19,000 UNDER 20,000	79,900	94,879	87,050	352,172	9,900	13,248	82,800	38,856
20,000 UNDER 21,000	79,000	94,100	87,550	347,668	8,900	16,775	87,050	47,251
21,000 UNDER 22,000	85,550	114,459	94,600	399,196	8,050	9,671	90,950	52,816
22,000 UNDER 23,000	87,600	111,012	94,950	366,030	12,100	14,717	90,600	49,958
23,000 UNDER 24,000	86,850	105,053	95,400	354,310	7,850	13,266	91,700	60,944
24,000 UNDER 25,000	91,200	134,239	97,650	422,555	9,050	16,701	94,450	53,080
25,000 UNDER 26,000	87,800	120,509	95,400	445,416	10,850	15,969	91,250	52,232
26,000 UNDER 27,000	90,300	137,801	98,650	456,770	9,050	11,947	99,550	56,388
27,000 UNDER 28,000	93,650	140,692	103,550	523,059	9,300	12,271	101,000	68,354
28,000 UNDER 29,000	96,000	136,340	105,600	506,769	12,300	12,686	102,050	97,384
29,000 UNDER 30,000	93,050	130,214	99,400	512,616	8,100	15,672	89,900	56,934
30,000 UNDER 35,000	424,300	642,722	455,250	2,248,951	43,800	73,589	449,350	310,416
35,000 UNDER 40,000	333,200	526,427	357,150	2,001,979	34,300	36,578	350,750	235,434
40,000 UNDER 45,000	275,150	532,461	293,550	1,880,377	33,500	65,822	293,800	223,125
45,000 UNDER 50,000	203,700	394,815	215,550	1,470,699	21,050	72,072	215,400	170,487
50,000 UNDER 55,000	160,100	350,966	168,550	1,253,596	17,450	25,696	178,450	141,991
55,000 UNDER 60,000	105,050	245,085	111,150	929,978	14,050	23,615	115,750	99,094
60,000 UNDER 65,000	75,900	221,759	80,350	751,511	9,200	12,446	84,850	84,357
65,000 UNDER 70,000	52,300	139,328	56,300	517,008	6,650	7,988	58,900	74,339
70,000 UNDER 80,000	62,850	225,431	67,400	763,779	9,550	14,624	73,850	86,354
80,000 UNDER 90,000	40,680	199,803	43,300	564,345	5,570	15,783	50,300	75,012
90,000 UNDER 100,000	25,520	149,350	27,660	409,194	3,620	14,122	32,220	55,038
100,000 UNDER 200,000	72,300	677,998	77,430	1,486,874	10,290	55,757	96,160	252,005
200,000 UNDER 500,000	17,621	372,367	18,776	613,374	2,729	21,917	25,495	142,357
500,000 UNDER 1,000,000	2,694	115,395	2,874	160,362	409	4,838	4,250	53,794
1,000,000 AND OVER	1,349	142,763	1,410	171,687	223	4,889	2,209	74,824
TOTALS	3,596,860	$7,332,890	3,923,727	$23,479,217	400,915	$749,552	3,852,433	$3,145,238

Footnotes follow this section.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1982 Income Year

ADJUSTED GROSS INCOME CLASS	PERSONAL CREDIT◊		DEPENDENT CREDIT		TAX SAVINGS FROM INCOME AVERAGING		ELDERLY CREDIT	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBEP	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	698,133	$37,032	182,666	$2,192	-	-	-	-
$1 UNDER $1,000	177,800	8,626	51,850	622	-	-	-	-
1,000 UNDER 2,000	284,250	13,418	82,450	989	-	-	-	-
2,000 UNDER 3,000	323,900	15,314	83,650	1,004	-	-	-	-
3,000 UNDER 4,000	337,300	16,531	110,150	1,322	-	-	-	-
4,000 UNDER 5,000	358,650	17,854	125,300	1,504	-	-	-	-
5,000 UNDER 6,000	367,200	19,181	196,050	2,353	350	$14	1,000	$14
6,000 UNDER 7,000	345,250	17,953	169,150	2,030	250	4	1,750	49
7,000 UNDER 8,000	325,800	17,621	188,500	2,262	500	18	2,900	106
8,000 UNDER 9,000	336,700	18,574	216,600	2,599	950	47	2,600	155
9,000 UNDER 10,000	314,600	17,374	193,450	2,321	1,650	47	1,700	190
10,000 UNDER 11,000	297,450	16,502	177,150	2,126	3,250	149	4,000	390
11,000 UNDER 12,000	288,050	16,122	202,950	2,435	2,400	139	3,650	241
12,000 UNDER 13,000	281,750	15,877	175,750	2,109	4,700	241	1,300	106
13,000 UNDER 14,000	286,100	16,315	210,550	2,527	4,950	318	2,600	329
14,000 UNDER 15,000	287,050	16,860	194,300	2,332	6,000	284	2,700	320
15,000 UNDER 16,000	261,750	15,365	161,450	1,937	8,000	528	1,950	312
16,000 UNDER 17,000	269,650	15,971	200,700	2,408	7,550	573	1,000	104
17,000 UNDER 18,000	232,800	13,807	167,000	2,004	9,850	620	950	148
18,000 UNDER 19,000	236,050	13,915	152,750	1,833	9,350	856	750	153
19,000 UNDER 20,000	217,600	13,232	173,650	2,084	7,100	956	1,550	325
20,000 UNDER 21,000	202,550	12,354	165,300	1,984	7,800	906	850	235
21,000 UNDER 22,000	199,100	12,056	165,500	1,986	14,550	1,547	950	232
22,000 UNDER 23,000	192,500	11,778	159,850	1,918	12,150	1,663	950	284
23,000 UNDER 24,000	180,950	11,215	134,400	1,613	14,750	1,827	950	314
24,000 UNDER 25,000	175,250	10,968	143,200	1,718	11,250	1,291	1,250	307
25,000 UNDER 26,000	166,850	10,712	166,800	2,002	12,350	1,593	250	102
26,000 UNDER 27,000	175,250	11,388	164,200	1,970	16,900	1,855	850	363
27,000 UNDER 28,000	164,900	10,895	169,100	2,029	13,750	2,098	1,450	487
28,000 UNDER 29,000	158,400	10,485	151,600	1,819	15,700	2,180	600	215
29,000 UNDER 30,000	144,000	9,527	139,650	1,676	14,150	1,678	650	190
30,000 UNDER 35,000	634,000	43,406	680,750	8,169	64,550	8,932	4,200	1,621
35,000 UNDER 40,000	457,500	32,152	530,400	6,365	57,850	5,969	1,250	434
40,000 UNDER 45,000	355,400	25,367	409,050	4,909	47,300	6,263	800	306
45,000 UNDER 50,000	252,200	18,194	297,850	3,574	40,100	6,050	1,550	618
50,000 UNDER 55,000	189,600	13,881	220,800	2,650	34,500	6,127	100	9
55,000 UNDER 60,000	125,300	9,192	143,250	1,719	28,250	5,742	100	23
60,000 UNDER 65,000	88,150	6,428	112,550	1,351	17,850	4,564	300	119
65,000 UNDER 70,000	62,150	4,511	70,150	842	11,800	3,968	—	—
70,000 UNDER 80,000	76,550	5,523	74,450	893	16,350	4,887	250	94
80,000 UNDER 90,000	48,460	3,498	54,340	652	9,490	4,218	90	31
90,000 UNDER 100,000	30,850	2,222	34,610	415	5,530	2,968	20	8
100,000 UNDER 200,000	87,730	6,287	101,310	1,216	14,610	8,931	100	37
200,000 UNDER 500,000	21,194	1,506	22,541	270	2,870	2,769	*	2
500,000 UNDER 1,000,000	3,204	226	3,023	36	387	357	*	1
1,000,000 AND OVER	1,553	108	1,579	19	144	78	—	—
TOTALS	10,721,424	$637,323	7,732,319	$92,788	551,781	$93,255	47,919	$8,974

Footnotes follow this section.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1982 Income Year

ADJUSTED GROSS INCOME CLASS	INCOME TAX WITHHELD		ESTIMATE PAID		EXCESS SDI		RENTER'S CREDIT	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	36,191	$13,918	10,824	$19,480	1,905	$195	594,789	$52,639
$1 UNDER $1,000	90,950	1,524	2,600	444	—	—	80,750	7,206
1,000 UNDER 2,000	199,500	4,959	1,900	512	500	6	108,250	9,634
2,000 UNDER 3,000	224,250	7,690	2,700	979	1,000	13	129,000	11,327
3,000 UNDER 4,000	227,400	10,791	4,200	717	750	20	140,450	12,425
4,000 UNDER 5,000	249,400	15,252	3,950	1,408	500	18	157,800	14,759
5,000 UNDER 6,000	250,050	20,352	6,050	1,265	500	1	170,550	16,533
6,000 UNDER 7,000	247,550	25,246	7,200	1,668	250	14	168,100	15,594
7,000 UNDER 8,000	227,150	28,172	9,650	3,068	1,250	37	174,850	17,047
8,000 UNDER 9,000	248,150	33,287	14,300	3,331	1,000	17	173,800	16,721
9,000 UNDER 10,000	229,900	36,830	14,250	3,822	1,750	55	165,900	16,058
10,000 UNDER 11,000	233,950	43,893	15,950	2,844	—	—	154,400	14,763
11,000 UNDER 12,000	226,450	49,884	19,800	7,535	1,750	39	156,600	15,176
12,000 UNDER 13,000	224,800	56,759	18,750	5,182	500	27	157,100	15,000
13,000 UNDER 14,000	225,500	64,992	21,600	5,750	2,350	68	158,150	15,483
14,000 UNDER 15,000	231,700	75,408	25,750	11,193	1,250	46	153,350	15,184
15,000 UNDER 16,000	218,450	79,325	19,650	7,111	2,600	83	135,600	13,337
16,000 UNDER 17,000	219,750	89,246	28,150	10,002	3,150	84	148,450	14,545
17,000 UNDER 18,000	194,050	89,379	21,950	8,660	8,900	107	117,550	11,586
18,000 UNDER 19,000	198,650	103,053	25,500	8,979	12,100	195	124,250	11,847
19,000 UNDER 20,000	187,050	101,602	23,600	11,938	13,150	296	102,350	10,430
20,000 UNDER 21,000	171,750	99,603	24,200	13,716	11,050	363	96,850	9,670
21,000 UNDER 22,000	173,000	109,330	19,350	12,342	10,350	263	91,450	9,153
22,000 UNDER 23,000	168,250	116,935	21,900	11,914	10,050	340	82,250	7,848
23,000 UNDER 24,000	156,050	116,502	22,500	14,148	9,750	270	83,650	8,702
24,000 UNDER 25,000	153,500	122,022	18,650	11,641	9,450	309	72,150	7,319
25,000 UNDER 26,000	145,650	118,127	21,400	13,822	9,350	453	62,650	6,626
26,000 UNDER 27,000	152,000	130,325	27,000	17,156	10,700	447	66,750	7,167
27,000 UNDER 28,000	148,050	128,930	18,800	15,579	9,050	388	62,050	6,769
28,000 UNDER 29,000	142,250	132,172	17,350	12,700	8,800	312	50,200	5,357
29,000 UNDER 30,000	128,950	123,767	17,950	12,402	8,600	371	42,700	4,439
30,000 UNDER 35,000	566,100	605,039	85,800	74,784	41,100	2,022	179,350	20,217
35,000 UNDER 40,000	408,650	499,238	70,450	75,086	32,500	1,617	97,550	11,279
40,000 UNDER 45,000	323,800	466,881	58,100	73,148	26,550	1,412	64,100	7,660
45,000 UNDER 50,000	229,200	387,859	44,300	65,623	22,150	1,354	35,400	4,191
50,000 UNDER 55,000	170,750	333,922	38,100	62,436	18,800	1,326	18,750	2,183
55,000 UNDER 60,000	108,600	237,376	31,200	62,416	9,100	666	11,200	1,409
60,000 UNDER 65,000	76,150	197,524	21,700	49,637	6,350	515	4,700	555
65,000 UNDER 70,000	51,050	150,770	21,950	62,699	4,150	418	3,100	344
70,000 UNDER 80,000	62,300	196,896	28,150	81,550	5,400	448	5,700	614
80,000 UNDER 90,000	37,630	138,865	21,550	79,735	3,780	348	2,650	302
90,000 UNDER 100,000	23,770	101,951	14,580	64,629	2,150	187	1,630	185
100,000 UNDER 200,000	62,120	384,418	51,640	367,738	6,600	721	4,120	443
200,000 UNDER 500,000	14,755	189,089	15,296	290,901	2,393	337	752	77
500,000 UNDER 1,000,000	2,097	50,912	2,728	148,857	482	72	80	8
1,000,000 AND OVER	1,034	50,245	1,429	339,859	315	56	48	5
TOTALS	8,068,297	$6,140,260	1,014,397	$2,150,406	334,125	$16,336	4,611,869	$449,816

Footnotes follow this section.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1982 Income Year

ADJUSTED GROSS INCOME CLASS	TAX DUE AT TIME OF FILING		OVERPAID		REFUND		CREDIT TO NEXT YEAR'S TAXES	
	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)	NUMBER	AMOUNT (000)
NO ADJ. GROSS INCOME	2,531	$6,984	629,333	$80,516	626,234	$77,004	3,875	$3,512
$1 UNDER $1,000	4,900	84	140,350	9,102	139,850	9,077	500	26
1,000 UNDER 2,000	5,500	301	237,100	14,953	236,100	14,723	1,000	230
2,000 UNDER 3,000	5,400	430	271,700	19,541	270,700	19,438	1,750	103
3,000 UNDER 4,000	5,600	300	273,450	23,125	272,200	22,977	1,500	149
4,000 UNDER 5,000	4,700	327	304,500	30,699	303,500	30,286	1,500	414
5,000 UNDER 6,000	32,950	925	300,350	35,341	298,100	34,960	3,500	381
6,000 UNDER 7,000	30,050	1,174	286,550	36,300	285,300	36,098	2,000	202
7,000 UNDER 8,000	34,450	1,781	270,050	39,075	267,100	38,428	3,950	648
8,000 UNDER 9,000	38,800	2,038	270,750	39,644	267,750	39,338	3,500	306
9,000 UNDER 10,000	36,000	2,659	249,400	40,305	247,150	39,825	3,500	481
10,000 UNDER 11,000	39,050	3,354	244,700	39,767	241,200	39,261	5,500	506
11,000 UNDER 12,000	42,000	3,388	235,200	45,188	230,700	44,546	5,750	643
12,000 UNDER 13,000	45,450	3,791	228,150	43,903	224,300	42,811	7,600	1,092
13,000 UNDER 14,000	44,100	4,941	232,350	46,464	228,600	45,831	5,750	633
14,000 UNDER 15,000	39,800	3,799	238,400	53,408	232,400	52,248	9,000	1,161
15,000 UNDER 16,000	41,350	4,967	214,450	48,806	209,350	47,745	7,350	1,061
16,000 UNDER 17,000	47,350	6,506	218,950	51,585	210,600	50,168	11,850	1,417
17,000 UNDER 18,000	43,550	5,727	186,050	47,941	179,800	46,851	8,100	1,090
18,000 UNDER 19,000	40,200	5,916	191,850	48,865	185,850	47,866	8,750	999
19,000 UNDER 20,000	39,700	5,131	176,150	51,308	169,900	50,192	7,500	1,116
20,000 UNDER 21,000	37,550	6,364	162,400	48,939	155,900	46,798	10,750	2,141
21,000 UNDER 22,000	37,900	7,226	157,200	49,759	152,600	48,373	7,600	1,386
22,000 UNDER 23,000	40,500	6,883	150,250	49,904	146,250	48,690	6,500	1,214
23,000 UNDER 24,000	37,300	7,739	142,650	53,700	136,900	50,558	9,000	3,142
24,000 UNDER 25,000	37,050	7,914	137,200	51,254	133,000	49,843	7,200	1,411
25,000 UNDER 26,000	34,750	7,810	130,350	50,576	124,350	48,749	8,500	1,828
26,000 UNDER 27,000	38,250	8,126	136,000	52,155	129,500	49,860	9,500	2,296
27,000 UNDER 28,000	35,600	9,454	128,550	52,127	123,800	50,218	6,750	1,909
28,000 UNDER 29,000	34,550	7,706	122,500	50,802	117,250	48,654	6,250	2,149
29,000 UNDER 30,000	34,250	7,566	108,250	41,966	103,150	40,359	6,350	1,607
30,000 UNDER 35,000	173,550	48,255	457,900	211,825	439,700	203,585	27,950	8,240
35,000 UNDER 40,000	156,250	48,819	299,750	142,354	286,250	134,763	19,750	7,592
40,000 UNDER 45,000	130,700	46,776	223,250	124,231	210,750	118,412	15,750	5,819
45,000 UNDER 50,000	107,000	49,133	145,200	93,593	136,950	86,275	13,500	7,318
50,000 UNDER 55,000	84,800	45,326	104,550	75,292	96,100	68,553	12,450	6,739
55,000 UNDER 60,000	60,400	44,465	64,650	55,817	57,650	49,543	9,850	6,274
60,000 UNDER 65,000	37,250	30,491	50,900	46,606	45,050	40,717	7,100	5,889
65,000 UNDER 70,000	29,350	25,752	32,800	46,586	28,050	37,562	6,750	9,025
70,000 UNDER 80,000	38,800	47,691	37,750	39,664	33,500	35,269	7,250	4,395
80,000 UNDER 90,000	25,190	37,347	23,130	35,335	18,420	27,820	6,830	7,514
90,000 UNDER 100.000	15,680	28,726	15,060	29,368	11,820	24,099	4,490	5,269
100,000 UNDER 200,000	46,870	145,785	40,450	107,512	29,300	78,105	15,550	29,407
200,000 UNDER 500,000	11,731	102,858	9,395	52,732	5,578	31,781	5,055	20,951
500,000 UNDER 1,000,000	1,684	37,139	1,501	16,933	702	7,815	1,012	9,118
1,000,000 AND OVER	726	56,041	815	26,400	349	11,104	583	15,296
TOTALS	1,911,112	$935,915	8,282,234	$2,451,266	8,049,553	$2,267,178	335,995	$184,099

Footnotes follow this section.

Table 4B†

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Single Returns - 1982 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED GROSS INCOME[5] (000)	DEDUCTIONS[6] (000)	TAXABLE INCOME (000)	COMPUTED TAX (000)	TOTAL OF TAX CREDITS[7] (000)	TAX AFTER CREDITS[8] (000)
	ALL	TAXABLE						
NO ADJ. GROSS INCOME	407,566	784	-$429,028	$732,530	—	—	$15,595	$1,337
$1 UNDER $1,000	124,650	3,850	68,364	203,761	—	$2,278	4,791	61
1,000 UNDER 2,000[a]	208,550	5,000	318,113	337,856	$24,445	6,210	7,979	220
2,000 UNDER 3,000	235,650	6,000	586,454	371,968	223,027	5,136	9,026	314
3,000 UNDER 4,000	231,400	7,900	808,958	383,705	441,701	6,904	8,879	446
4,000 UNDER 5,000	240,700	6,750	1,083,992	424,542	690,078	9,514	9,262	522
5,000 UNDER 6,000	222,450	180,850	1,218,585	399,215	847,396	13,807	8,700	2,673
6,000 UNDER 7,000	208,650	193,550	1,352,631	386,250	986,965	15,910	8,154	6,228
7,000 UNDER 8,000	181,500	170,400	1,361,700	337,178	1,035,713	17,882	7,195	9,775
8,000 UNDER 9,000	180,500	172,000	1,527,427	355,509	1,189,623	22,905	7,355	14,160
9,000 UNDER 10,000	165,900	158,550	1,572,691	334,767	1,249,692	31,642	6,860	17,957
10,000 UNDER 11,000	153,950	149,350	1,615,855	305,627	1,316,050	33,081	6,682	22,164
11,000 UNDER 12,000	147,350	144,850	1,697,975	294,515	1,407,329	34,227	6,082	27,142
12,000 UNDER 13,000	139,050	136,550	1,734,899	282,615	1,452,636	38,668	5,975	31,385
13,000 UNDER 14,000	137,350	133,500	1,854,995	319,865	1,544,761	43,313	5,887	36,564
14,000 UNDER 15,000	125,150	123,400	1,813,296	283,033	1,531,287	44,823	5,272	39,476
15,000 UNDER 16,000	115,650	113,400	1,791,443	292,019	1,500,806	47,861	5,404	41,493
16,000 UNDER 17,000	116,700	115,600	1,926,189	295,812	1,630,614	55,251	5,086	49,185
17,000 UNDER 18,000	98,650	98,150	1,725,870	250,245	1,475,625	52,309	4,403	47,510
18,000 UNDER 19,000	103,400	102,150	1,910,271	265,044	1,646,619	62,977	4,702	56,838
19,000 UNDER 20,000	84,300	83,800	1,642,496	231,060	1,411,436	55,130	4,177	50,551
20,000 UNDER 21,000	78,550	77,050	1,610,985	240,398	1,372,297	55,718	4,226	51,677
21,000 UNDER 22,000	78,550	77,550	1,689,032	256,938	1,432,380	61,699	4,743	56,377
22,000 UNDER 23,000	71,600	71,100	1,611,853	228,090	1,384,161	62,710	4,323	57,689
23,000 UNDER 24,000	65,400	64,900	1,536,663	254,453	1,284,049	58,657	4,280	54,292
24,000 UNDER 25,000	60,100	59,850	1,472,733	223,487	1,249,806	60,727	3,836	55,969
25,000 UNDER 26,000	49,500	49,250	1,262,322	190,206	1,072,116	53,437	3,647	49,449
26,000 UNDER 27,000	49,750	49,500	1,317,157	207,139	1,110,055	57,108	2,760	54,380
27,000 UNDER 28,000	41,450	41,200	1,140,556	192,251	948,306	50,827	3,242	47,836
28,000 UNDER 29,000	40,100	39,850	1,142,319	195,962	946,547	51,880	3,203	48,446
29,000 UNDER 30,000	36,450	36,200	1,074,131	171,125	906,822	51,851	2,701	48,928
30,000 UNDER 35,000	121,850	121,350	3,927,989	654,595	3,275,836	197,910	10,375	187,879
35,000 UNDER 40,000	66,100	65,850	2,466,681	423,453	2,043,394	136,714	5,578	131,265
40,000 UNDER 45,000	42,400	42,400	1,795,446	351,483	1,443,963	102,966	4,127	98,311
45,000 UNDER 50,000	24,700	24,450	1,167,403	225,839	960,651	72,686	2,736	70,547
50,000 UNDER 55,000	13,350	13,350	695,719	101,651	596,717	47,597	1,599	46,808
55,000 UNDER 60,000	8,250	8,250	470,478	82,963	387,516	31,360	1,371	30,533
60,000 UNDER 65,000	6,450	6,450	402,795	71,403	331,392	27,645	575	27,208
65,000 UNDER 70,000	4,900	4,900	329,561	67,902	261,659	22,091	417	21,990
70,000 UNDER 80,000	7,000	7,000	515,829	99,730	416,099	36,811	1,636	35,705
80,000 UNDER 90,000	4,690	4,680	397,080	76,628	320,699	29,169	941	29,349
90,000 UNDER 100,000	3,010	2,990	284,390	55,928	228,718	21,228	761	21,112
100,000 UNDER 200,000	9,560	9,490	1,284,280	244,692	1,042,370	104,499	3,151	105,957
200,000 UNDER 500,000	2,536	2,531	735,380	117,663	618,211	66,067	1,248	72,051
500,000 UNDER 1,000,000	437	437	295,645	48,391	247,540	27,634	603	30,537
1,000,000 AND OVER	243	243	553,523	69,078	484,446	53,362	673	63,011
TOTALS	4,515,992	2,987,205	$56,363,126	$11,938,564	$45,971,553	$2,142,181	$220,218	$1,953,307

Footnotes follow this section.

Table 4C†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Separate Returns - 1982 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED § GROSS INCOME (000)	DEDUCTIONS δ (000)	TAXABLE INCOME (000)	COMPUTED TAX (000)	TOTAL OF TAX CREDITS ε (000)	TAX AFTER CREDITS π (000)
	ALL	TAXABLE						
NO ADJ. GROSS INCOME	12,434	111	-$40,058	$22,636	—	—	$548	$68
$1 UNDER $1,000	3,700	450	2,250	5,661	—	$69	141	2
1,000 UNDER 2,000	6,850	350	10,501	10,481	$910	60	296	3
2,000 UNDER 3,000	8,900	650	23,045	15,046	9,024	1,007	366	64
3,000 UNDER 4,000	8,050	300	28,649	13,963	15,624	1,835	363	79
4,000 UNDER 5,000	6,250	—	27,731	10,650	17,466	176	325	—
5,000 UNDER 6,000	7,050	3,850	38,647	15,509	26,425	924	325	80
6,000 UNDER 7,000	9,150	8,050	59,680	16,095	43,585	595	374	236
7,000 UNDER 8,000	6,150	5,900	46,744	9,837	36,907	702	324	3[illegible]6
8,000 UNDER 9,000	4,100	3,850	34,714	8,732	26,131	546	183	314
9,000 UNDER 10,000	6,100	6,100	57,675	9,759	47,916	924	302	622
10,000 UNDER 11,000	6,700	6,700	70,515	16,219	56,387	3,710	330	1,114
11,000 UNDER 12,000	4,100	3,850	47,526	9,562	37,964	887	237	664
12,000 UNDER 13,000	6,500	6,500	81,261	18,757	62,505	1,740	303	1,302
13,000 UNDER 14,000	5,000	5,000	67,997	9,828	58,169	1,962	242	1,439
14,000 UNDER 15,000	5,150	4,650	74,927	15,181	59,746	1,697	289	1,412
15,000 UNDER 16,000	3,250	3,000	49,788	9,147	40,641	1,243	153	1,093
16,000 UNDER 17,000	2,050	2,050	33,873	5,888	27,985	996	131	842
17,000 UNDER 18,000	3,600	3,600	63,543	13,327	50,216	1,652	165	1,487
18,000 UNDER 19,000	2,400	2,150	44,254	10,369	33,885	1,201	153	1,053
19,000 UNDER 20,000	2,700	2,700	52,738	12,614	40,124	1,387	160	1,227
20,000 UNDER 21,000	1,450	1,450	29,646	3,458	26,188	1,079	56	1,022
21,000 UNDER 22,000	2,350	2,350	50,370	11,394	38,977	1,849	117	1,552
22,000 UNDER 23,000	3,450	3,450	77,691	12,482	65,209	2,800	240	2,597
23,000 UNDER 24,000	1,250	1,250	29,200	7,503	21,697	921	74	847
24,000 UNDER 25,000	1,650	1,650	40,507	7,647	32,861	1,506	71	1,435
25,000 UNDER 26,000	2,300	2,050	58,488	18,320	40,167	1,825	124	1,707
26,000 UNDER 27,000	950	950	25,304	2,105	23,198	1,260	259	1,001
27,000 UNDER 28,000	1,650	1,650	45,202	8,191	37,011	1,914	128	1,791
28,000 UNDER 29,000	650	650	18,595	4,551	14,044	700	34	667
29,000 UNDER 30,000	850	850	24,969	1,791	23,178	1,392	32	1,360
30,000 UNDER 35,000	3,600	3,350	114,914	44,321	81,593	4,588	320	4,239
35,000 UNDER 40,000	2,450	2,450	90,888	15,831	75,057	4,969	161	4,808
40,000 UNDER 45,000	800	800	33,504	5,287	28,217	2,011	35	1,976
45,000 UNDER 50,000	900	900	41,655	21,866	19,789	1,896	35	1,352
50,000 UNDER 55,000	550	550	28,162	7,982	20,180	1,469	167	1,302
55,000 UNDER 60,000	450	450	26,578	6,731	19,847	1,569	23	1,545
60,000 UNDER 65,000	700	700	44,270	21,908	22,362	1,617	31	1,638
65,000 UNDER 70,000	700	700	46,505	14,785	31,720	2,847	35	2,649
70,000 UNDER 80,000	700	700	50,169	15,631	34,537	2,843	50	2,793
80,000 UNDER 90,000	170	170	14,407	2,914	11,493	1,032	8	1,029
90,000 UNDER 100,000	220	220	20,741	3,138	17,603	1,661	14	1,810
100,000 UNDER 200,000	450	430	59,058	12,151	47,058	4,634	257	4,785
200,000 UNDER 500,000	216	216	60,848	15,661	45,381	7,681	113	5,449
500,000 UNDER 1,000,000	30	30	19,285	3,431	15,887	1,708	53	2,022
1,000,000 AND OVER	25	25	40,447	4,649	35,798	3,904	12	4,945
TOTALS	148,695	97,802	$1,967,403	$532,989	$1,520,662	$82,988	$8,159	$69,738

Footnotes follow this section.

Table 4D†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Joint Returns - 1982 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED § GROSS INCOME (000)	DEDUCTIONS δ (000)	TAXABLE INCOME (000)	COMPUTED TAX (000)	TOTAL OF TAX CREDITSε (000)	TAX AFTER CREDITSπ (000)
	ALL	TAXABLE						
NO ADJ. GROSS INCOME	182,535	3,067	-$1,538,914	$881,466	—	—	$15,485	$11,203
$1 UNDER $1,000	26,100	4,100	12,968	138,271	—	$7,744	2,389	86
1,000 UNDER 2,000	40,050	5,850	60,333	151,400	—	10,861	3,707	190
2,000 UNDER 3,000	42,150	6,650	106,387	174,661	—	21,202	3,754	497
3,000 UNDER 4,000	59,850	6,100	209,845	240,220	$23,218	8,885	5,354	546
4,000 UNDER 5,000	63,850	5,350	287,688	258,904	81,633	12,080	5,832	522
5,000 UNDER 6,000	80,500	6,150	440,674	324,755	173,240	16,985	7,575	909
6,000 UNDER 7,000	75,700	5,650	491,353	308,487	225,329	14,041	6,987	847
7,000 UNDER 8,000	77,150	6,000	578,131	331,215	300,697	11,304	7,202	928
8,000 UNDER 9,000	95,500	5,000	810,449	412,702	445,001	24,625	9,098	1,231
9,000 UNDER 10,000	97,000	4,100	921,949	388,372	549,649	9,381	8,893	520
10,000 UNDER 11,000	97,350	32,500	1,020,980	400,480	649,454	15,967	9,188	1,548
11,000 UNDER 12,000	93,750	52,050	1,078,485	369,109	713,999	16,178	8,946	2,255
12,000 UNDER 13,000	91,650	61,900	1,146,141	413,962	748,195	11,817	8,587	2,827
13,000 UNDER 14,000	96,250	74,800	1,300,070	420,048	885,836	14,032	9,405	4,055
14,000 UNDER 15,000	115,800	94,050	1,677,720	530,776	1,163,356	33,602	11,045	8,183
15,000 UNDER 16,000	96,200	82,450	1,490,051	449,308	1,051,746	20,203	9,269	8,401
16,000 UNDER 17,000	107,050	93,350	1,767,877	516,199	1,260,683	24,912	10,714	11,960
17,000 UNDER 18,000	98,700	88,450	1,727,004	484,767	1,245,078	23,214	9,784	12,659
18,000 UNDER 19,000	94,200	83,700	1,742,010	490,431	1,253,626	31,976	9,169	15,217
19,000 UNDER 20,000	104,100	95,750	2,033,201	562,850	1,488,909	39,150	10,247	19,569
20,000 UNDER 21,000	97,350	87,850	1,993,770	538,833	1,456,552	34,989	10,126	20,221
21,000 UNDER 22,000	94,750	87,250	2,037,494	562,986	1,484,414	35,053	9,876	22,204
22,000 UNDER 23,000	97,400	90,900	2,191,910	553,682	1,639,679	37,989	10,337	25,946
23,000 UNDER 24,000	92,350	89,850	2,169,396	496,171	1,674,137	39,966	9,384	29,190
24,000 UNDER 25,000	95,200	88,700	2,333,120	578,630	1,757,826	45,560	10,349	31,946
25,000 UNDER 26,000	99,350	93,600	2,534,381	649,014	1,893,518	50,852	11,070	36,231
26,000 UNDER 27,000	106,200	102,950	2,816,302	660,723	2,176,345	66,017	11,554	44,327
27,000 UNDER 28,000	109,950	105,200	3,020,691	753,166	2,272,875	62,901	12,619	51,030
28,000 UNDER 29,000	103,050	99,550	2,937,445	738,816	2,226,424	60,785	11,721	48,474
29,000 UNDER 30,000	97,250	93,000	2,868,598	709,554	2,168,580	60,733	10,923	48,948
30,000 UNDER 35,000	474,300	463,700	15,411,412	3,442,417	11,972,364	374,613	56,884	310,932
35,000 UNDER 40,000	373,000	368,750	13,945,739	2,976,736	10,970,814	389,328	45,316	336,788
40,000 UNDER 45,000	302,000	298,900	12,801,203	2,791,662	10,048,395	397,658	39,618	353,840
45,000 UNDER 50,000	220,200	219,450	10,444,722	2,180,578	8,274,475	369,287	31,598	329,228
50,000 UNDER 55,000	171,300	170,800	8,964,383	1,896,206	7,069,458	336,751	26,483	310,563
55,000 UNDER 60,000	115,300	115,050	6,619,279	1,401,396	5,217,994	274,687	18,779	254,311
60,000 UNDER 65,000	79,250	78,500	4,947,085	1,083,714	3,863,371	215,717	17,384	197,515
65,000 UNDER 70,000	55,600	54,600	3,752,638	773,290	2,979,348	180,566	14,114	166,137
70,000 UNDER 80,000	67,550	67,550	5,021,481	1,076,112	3,945,880	255,762	13,769	243,208
80,000 UNDER 90,000	42,450	42,100	3,591,894	803,089	2,796,342	198,019	11,855	185,213
90,000 UNDER 100,000	27,010	26,760	2,554,137	586,193	1,971,089	153,220	8,552	139,727
100,000 UNDER 200,000	75,450	74,970	9,938,150	2,131,862	7,826,822	680,580	29,055	658,265
200,000 UNDER 500,000	17,888	17,828	5,102,595	919,536	4,195,166	431,233	15,475	438,543
500,000 UNDER 1,000,000	2,638	2,633	1,776,941	265,580	1,514,147	164,011	4,359	181,072
1,000,000 AND OVER	1,228	1,228	2,891,084	348,912	2,542,949	278,541	4,420	337,690
TOTALS	4,853,449	3,758,686	$150,030,252	$37,167,241	$116,198,613	$5,562,977	$618,250	$4,905,702

Footnotes follow this section.

Table 4E†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Head of Household Returns - 1982 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED § GROSS INCOME (000)	DEDUCTIONS δ (000)	TAXABLE INCOME (000)	COMPUTED TAX (000)	TOTAL OF TAX CREDITS ε (000)	TAX AFTER CREDITS π (000)
	ALL	TAXABLE						
NO ADJ. GROSS INCOME	92,098	212	-$57,900	$298,081	—	—	$7,381	$85
$1 UNDER $1,000	22,600	100	13,311	73,235	—	$24	1,875	1
1,000 UNDER 2,000	28,550	300	43,837	94,295	—	3,901	2,403	43
2,000 UNDER 3,000	36,450	450	91,933	112,701	—	265	3,124	19
3,000 UNDER 4,000	37,500	500	131,426	117,270	$16,173	338	3,222	22
4,000 UNDER 5,000	46,350	100	208,159	148,451	63,676	658	3,943	2
5,000 UNDER 6,000	56,700	1,450	313,815	178,744	137,805	1,680	5,008	69
6,000 UNDER 7,000	50,500	500	329,974	173,855	171,794	1,958	4,478	57
7,000 UNDER 8,000	60,500	250	453,620	194,740	260,670	2,630	5,435	4
8,000 UNDER 9,000	55,350	350	472,196	184,356	289,051	2,974	4,906	16
9,000 UNDER 10,000	45,350	—	429,019	149,623	279,396	2,876	4,038	—
10,000 UNDER 11,000	39,450	15,700	414,010	140,130	276,462	3,293	3,384	229
11,000 UNDER 12,000	41,650	29,400	481,577	143,862	340,019	4,536	3,849	683
12,000 UNDER 13,000	43,800	33,550	549,226	158,739	391,221	5,278	4,123	1,306
13,000 UNDER 14,000	46,050	40,550	622,471	165,359	458,002	6,905	4,532	2,500
14,000 UNDER 15,000	40,200	36,200	582,338	150,855	431,779	6,870	3,883	3,087
15,000 UNDER 16,000	45,550	41,300	704,668	183,602	521,110	8,991	4,279	4,846
16,000 UNDER 17,000	43,350	40,750	715,813	170,568	545,299	10,733	4,027	6,603
17,000 UNDER 18,000	31,600	30,850	552,788	126,867	426,418	8,769	2,886	5,833
18,000 UNDER 19,000	35,450	32,700	656,849	150,962	505,886	11,187	3,367	7,845
19,000 UNDER 20,000	26,050	25,300	506,555	117,996	388,559	8,958	2,416	6,625
20,000 UNDER 21,000	25,100	23,600	514,274	118,175	396,099	10,027	2,217	7,820
21,000 UNDER 22,000	23,250	22,500	500,523	107,454	393,069	10,585	2,239	8,357
22,000 UNDER 23,000	19,700	18,950	442,769	102,766	340,003	9,436	1,781	7,679
23,000 UNDER 24,000	21,700	21,200	509,714	122,425	388,176	11,326	2,165	9,187
24,000 UNDER 25,000	17,550	17,050	430,435	98,018	332,418	10,299	1,889	8,349
25,000 UNDER 26,000	15,700	14,950	400,238	85,888	314,349	10,380	1,522	8,865
26,000 UNDER 27,000	17,850	17,850	473,995	99,402	374,593	12,980	1,925	11,089
27,000 UNDER 28,000	11,850	11,600	326,245	70,273	255,971	9,353	1,030	8,330
28,000 UNDER 29,000	14,250	14,000	406,050	101,519	304,531	11,068	1,544	9,527
29,000 UNDER 30,000	9,450	9,200	278,628	63,783	214,845	8,299	958	7,341
30,000 UNDER 35,000	33,200	32,700	1,069,719	221,396	848,322	38,040	3,692	34,227
35,000 UNDER 40,000	14,750	14,500	549,995	133,769	416,226	20,962	1,711	19,251
40,000 UNDER 45,000	10,000	9,750	418,022	96,554	321,468	18,382	1,190	17,185
45,000 UNDER 50,000	6,200	6,200	292,731	72,906	219,826	13,495	901	13,088
50,000 UNDER 55,000	4,400	4,400	229,476	50,341	179,135	11,707	756	11,227
55,000 UNDER 60,000	1,050	1,050	60,644	9,305	51,340	3,810	399	3,460
60,000 UNDER 65,000	1,750	1,750	109,920	27,487	82,433	6,080	327	5,752
65,000 UNDER 70,000	700	700	46,623	10,982	35,640	2,696	197	2,503
70,000 UNDER 80,000	1,200	1,200	89,607	24,751	64,856	5,513	98	5,346
80,000 UNDER 90,000	1,080	1,070	91,154	23,926	67,228	5,516	273	5,405
90,000 UNDER 100,000	580	580	55,009	13,856	41,413	3,564	244	3,457
100,000 UNDER 200,000	2,060	2,050	274,940	56,376	219,027	20,459	772	20,834
200,000 UNDER 500,000	524	522	149,214	31,189	118,170	12,229	349	13,671
500,000 UNDER 1,000,000	96	96	63,145	12,998	50,177	5,330	151	6,245
1,000,000 AND OVER	54	54	113,286	10,508	102,773	11,688	141	13,474
TOTALS	1,179,142	578,034	$16,112,041	$5,000,338	$11,635,413	$376,048	$111,030	$301,544

Footnotes follow this section.

Table 4F†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Surviving Spouse Returns - 1982 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS ALL	NUMBER OF RETURNS TAXABLE	ADJUSTED GROSS INCOME[5] (000)	DEDUCTIONS[6] (000)	TAXABLE INCOME (000)	COMPUTED TAX (000)	TOTAL OF TAX CREDITS[7] (000)	TAX AFTER CREDITS[8] (000)
NO ADJ. GROSS INCOME	—	—	—	—	—	—	—	—
$1 UNDER $1,000	250	—	$13	$765	—	—	$28	—
1,000 UNDER 2,000	250	—	348	765	—	—	31	—
2,000 UNDER 3,000	250	—	659	765	—	—	25	—
3,000 UNDER 4,000	250	—	775	765	$10	—	25	—
4,000 UNDER 5,000	500	—	2,119	1,530	589	$6	41	—
5,000 UNDER 6,000	250	—	1,466	765	701	7	25	—
6,000 UNDER 7,000	750	—	4,755	4,501	915	9	72	—
7,000 UNDER 8,000	—	—	—	—	—	—	—	—
8,000 UNDER 9,000	1,250	—	10,715	6,593	4,175	42	119	—
9,000 UNDER 10,000	250	—	2,405	1,764	641	7	22	—
10,000 UNDER 11,000	—	—	—	—	—	—	—	—
11,000 UNDER 12,000	450	200	5,106	1,893	3,213	37	35	$5
12,000 UNDER 13,000	500	250	6,076	3,171	2,906	36	44	8
13,000 UNDER 14,000	450	350	6,158	1,843	4,315	59	41	22
14,000 UNDER 15,000	500		7,304	3,759	3,545	45	60	—
15,000 UNDER 16,000	600	600	9,136	2,471	6,666	100	56	44
16,000 UNDER 17,000	—	—	—	—	—	—	—	—
17,000 UNDER 18,000	250	250	4,306	960	3,347	58	31	27
18,000 UNDER 19,000	350	350	6,468	1,447	5,021	91	33	58
19,000 UNDER 20,000	450	450	8,839	1,472	7,367	148	46	102
20,000 UNDER 21,000	100	100	2,059	306	1,753	37	9	29
21,000 UNDER 22,000	100	100	2,176	598	1,577	31	9	22
22,000 UNDER 23,000	350	350	7,827	1,721	6,105	130	31	99
23,000 UNDER 24,000	—	—	—	—	—	—	—	—
24,000 UNDER 25,000	500	500	12,115	3,371	8,745	187	47	140
25,000 UNDER 26,000	—	—	—	—	—	—	—	—
26,000 UNDER 27,000	250	—	6,655	5,527	1,128	11	22	—
27,000 UNDER 28,000	—	—	—	—	—	—	—	—
28,000 UNDER 29,000	100	100	2,899	560	2,339	64	10	54
29,000 UNDER 30,000	—	—	—	—	—	—	—	—
30,000 UNDER 35,000	450	450	15,215	4,063	11,152	326	122	211
35,000 UNDER 40,000	500	500	18,971	5,883	13,088	420	79	341
40,000 UNDER 45,000	100	100	4,409	1,069	3,341	126	14	113
45,000 UNDER 50,000	200	200	9,301	1,221	8,080	366	32	334
50,000 UNDER 55,000	—	—	—	—	—	—	—	—
55,000 UNDER 60,000	250	250	14,911	2,436	12,475	689	33	657
60,000 UNDER 65,000	—	—	—	—	—	—	—	—
65,000 UNDER 70,000	250	250	16,791	10,585	6,206	178	69	112
70,000 UNDER 80,000	—	—	—	—	—	—	—	—
80,000 UNDER 90,000	60	60	5,012	723	4,289	308	69	255
90,000 UNDER 100,000	20	20	1,882	181	1,702	133	2	131
100,000 UNDER 200,000	180	180	22,481	3,998	18,483	1,541	73	1,513
200,000 UNDER 500,000	29	29	8,727	1,492	7,235	696	37	727
500,000 UNDER 1,000,000	*	*	1,626	346	1,280	135	1	149
1,000,000 AND OVER	*	*	6,433	501	5,932	644	44	685
TOTALS	10,994	5,644	$236,138	$79,810	$158,321	$6,667	$1,437	$5,838

Footnotes follow this section.

Table 4G[†]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Joint Head of Household - 1982 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED GROSS INCOME[§] (000)	DEDUCTIONS[δ] (000)	TAXABLE INCOME (000)	COMPUTED TAX (000)	TOTAL OF TAX CREDITS[ε] (000)	TAX AFTER CREDITS[π] (000)
	ALL	TAXABLE						
NO ADJ. GROSS INCOME	3,500	—	-$1,682	$8,050	—	—	$215	—
$1 UNDER $1,000	500	—	423	1,150	—	—	29	—
1,000 UNDER 2,000	—	—	—	—	—	—	—	—
2,000 UNDER 3,000	500	—	1,168	1,150	$18	—	29	—
3,000 UNDER 4,000	250	250	979	575	404	$152	17	$ 26
4,000 UNDER 5,000	1,000	—	4,701	2,300	2,401	24	69	—
5,000 UNDER 6,000	250	—	1,464	575	889	10	14	—
6,000 UNDER 7,000	500	—	3,359	1,150	2,209	25	29	—
7,000 UNDER 8,000	500	—	3,506	1,150	2,356	28	29	—
8,000 UNDER 9,000	—	—	—	—	—	—	—	—
9,000 UNDER 10,000	—	—	—	—	—	—	—	—
10,000 UNDER 11,000	—	—	—	—	—	—	—	—
11,000 UNDER 12,000	750	500	8,620	3,721	4,900	86	43	56
12,000 UNDER 13,000	250	250	3,242	575	2,667	54	29	25
13,000 UNDER 14,000	1,000	1,000	13,471	2,300	11,171	237	81	156
14,000 UNDER 15,000	250	250	3,652	984	2,668	54	14	40
15,000 UNDER 16,000	500	500	7,684	1,150	6,534	162	29	134
16,000 UNDER 17,000	500	500	8,287	1,150	7,137	193	29	164
17,000 UNDER 18,000	—	—	—	—	—	—	—	—
18,000 UNDER 19,000	250	250	4,632	597	4,036	123	20	102
19,000 UNDER 20,000	—	—	—	—	—	—	—	—
20,000 UNDER 21,000	—	—	—	—	—	—	—	—
21,000 UNDER 22,000	100	100	2,178	679	1,500	42	7	36
22,000 UNDER 23,000	—	—	—	—	—	—	—	—
23,000 UNDER 24,000	250	250	5,818	1,386	4,432	149	14	135
24,000 UNDER 25,000	250	250	6,072	2,396	3,677	102	14	88
25,000 UNDER 26,000	—	—	—	—	—	—	—	—
26,000 UNDER 27,000	250	250	6,574	575	5,999	278	14	264
27,000 UNDER 28,000	—	—	—	—	—	—	—	—
28,000 UNDER 29,000	250	250	7,043	939	6,104	288	17	271
29,000 UNDER 30,000	—	—	—	—	—	—	—	—
30,000 UNDER 35,000	600	600	20,251	2,472	17,779	1,022	81	941
35,000 UNDER 40,000	700	700	25,869	4,624	21,245	1,250	44	1,206
40,000 UNDER 45,000	100	100	4,071	1,084	2,987	173	6	167
45,000 UNDER 50,000	—	—	—	—	—	—	—	—
50,000 UNDER 55,000	—	—	—	—	—	—	—	—
55,000 UNDER 60,000	—	—	—	—	—	—	—	—
60,000 UNDER 65,000	—	—	—	—	—	—	—	—
65,000 UNDER 70,000	—	—	—	—	—	—	—	—
70,000 UNDER 80,000	100	100	7,589	1,776	5,814	484	6	478
80,000 UNDER 90,000	10	10	805	600	205	8	1	7
90,000 UNDER 100,000	*	*	963	165	798	72	1	71
100,000 UNDER 200,000	30	30	3,483	944	2,538	232	2	230
200,000 UNDER 500,000	*	*	404	5	398	42	6	88
500,000 UNDER 1,000,000	*	*	684	404	279	29	—	30
1,000,000 AND OVER	—	—	—	—	—	—	—	—
TOTALS	13,152	6,152	$155,310	$44,626	$121,145	$5,319	$889	$4,715

Footnotes follow this section.

Table 5†
Personal Income Tax Statistics
COMPARISON BY MAJOR INDUSTRY
1982 Income Year

MAJOR INDUSTRIAL GROUP	BUSINESS AND PROFESSIONALσ				PARTNERSHIPSΩ			
	NET PROFIT		NET LOSS		NET PROFIT		NET LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
Agriculture, Forestry. . . . . and Fishery	12,136	$93,733	15,155	$132,945	14,644	$298,873	14,252	$386,531
Mining	2,610	98,572	7,120	220,654	11,910	127,799	40,625	1,010,508
Construction	79,441	968,804	24,823	214,616	9,485	148,486	3,956	31,485
Manufacturing	23,921	321,496	18,753	109,086	5,195	105,923	3,116	33,555
Servicesη.	412,898	5,380,502	209,600	996,612	52,866	1,370,443	39,643	475,691
Professional	129,141	2,207,174	51,476	187,333	20,051	871,130	8,414	83,987
Personal	57,580	406,293	28,683	118,764	5,096	57,825	2,940	15,058
Business	137,271	1,469,350	72,185	331,940	9,860	145,141	15,611	218,933
Other	88,906	1,297,685	57,256	358,575	17,859	296,347	12,678	157,713
Trade	152,609	1,770,061	182,862	947,802	22,685	319,677	16,611	156,255
Finance, Insurance, ... and Real Estate	89,459	1,122,438	62,685	421,649	112,273	1,489,969	221,575	3,469,790
Transportation, ... Communications, and Public Utilities	17,921	197,162	12,801	69,733	3,166	42,722	3,425	34,618
Nature of Business . . . . . . not Allocable	33,515	215,151	25,931	102,704	26,070	129,645	37,915	163,354
TOTALS	824,510	$10,167,922	559,730	$3,215,800	258,294	$4,033,537	381,118	$5,761,787

FOOTNOTES FOLLOW THIS SECTION.

Table 6[†]
Personal Income Tax Statistics
COMPARISON BY COUNTY
1982 Income Year

County	Population [α] July 1, 1982	All Returns - Taxable and Nontaxable				Joint Returns			Tax Assessed (Thousands)
		Number of Returns	Adjusted Gross Income [§] (Thousands)	Median Average/Return Income	Rank	Number of Returns	Median Average Income	Rank	
Alameda	1,124,900	491,688	$10,682,835	$17,045	9	199,710	$32,654	5	$328,274
Alpine	1,200	189	3,333	13,727	30	100	24,800	19	76
Amador	20,800	8,001	149,463	15,329	16	5,050	20,585	35	3,563
Butte	152,900	54,586	878,561	11,913	54	29,054	19,058	45	20,992
Calaveras	23,800	8,270	143,816	13,695	31	5,100	19,326	44	3,311
Colusa	14,000	5,267	91,906	13,393	35	2,985	19,358	43	3,532
Contra Costa	674,900	278,808	7,460,649	21,121	1	139,161	34,950	2	250,255
Del Norte	18,500	6,088	86,274	11,402	57	3,548	17,561	53	1,764
El Dorado	94,800	31,884	587,280	14,507	23	18,234	22,497	27	12,730
Fresno	538,700	194,303	3,558,045	13,204	39	100,106	21,712	29	100,082
Glenn	22,200	7,936	127,364	13,077	41	4,689	18,583	49	3,306
Humboldt	110,500	40,492	678,125	12,570	46	20,566	21,395	32	17,282
Imperial	98,200	32,392	523,706	11,550	56	19,124	15,714	58	13,854
Inyo	18,600	7,327	133,248	14,544	22	4,024	22,339	28	3,320
Kern	431,400	150,561	3,076,196	15,565	14	82,534	24,774	20	88,652
Kings	73,700	23,016	417,167	13,928	27	13,376	20,774	34	11,106
Lake	41,100	14,266	226,001	12,097	52	8,537	17,058	56	5,035
Lassen	23,400	7,450	124,483	14,255	26	4,462	20,544	36	2,608
Los Angeles	7,691,800	3,066,232	66,573,472	15,114	18	1,266,163	26,674	13	2,234,873
Madera	69,600	21,480	376,875	13,640	33	13,082	20,106	41	9,251
Marin	222,000	100,049	2,987,279	20,323	3	41,237	37,763	1	127,608
Mariposa	12,100	4,178	66,158	12,183	49	2,297	18,920	46	1,341
Mendocino	69,900	25,902	433,346	12,976	43	13,881	20,485	37	10,558
Merced	138,900	46,199	739,838	12,180	50	25,524	18,908	47	17,638
Modoc	9,300	2,869	38,208	11,647	55	1,765	17,239	54	878
Mono	9,200	3,594	63,334	13,064	42	1,492	22,545	26	1,509
Monterey	280,100	102,675	2,155,651	15,084	19	50,095	24,272	22	69,045
Napa	101,000	38,077	850,060	17,514	8	19,703	27,793	9	25,287
Nevada	60,400	20,893	389,212	14,296	25	12,248	20,875	33	9,203
Orange	2,008,300	841,671	20,317,939	17,823	7	396,441	31,163	6	640,287
Placer	126,800	50,261	1,021,161	15,860	12	28,475	25,435	16	24,885
Plumas	18,600	6,270	105,111	13,685	32	3,809	20,383	39	2,157
Riverside	715,100	252,656	4,959,676	14,659	21	138,435	22,592	25	132,473
Sacramento	823,000	333,389	6,609,663	15,535	15	155,442	26,771	11	181,287
San Benito	27,200	9,478	170,053	13,434	34	5,048	21,451	31	4,421
San Bernardino	950,500	321,448	6,368,582	15,947	11	174,990	25,263	17	151,665
San Diego	1,846,100	738,283	15,332,284	15,134	17	347,614	25,879	15	454,877
San Francisco	691,900	353,153	7,359,012	14,873	20	98,370	26,201	14	296,303
San Joaquin	374,700	138,458	2,523,765	13,870	28	71,074	23,391	23	69,221
San Luis Obispo	168,100	62,614	1,150,703	13,856	29	31,918	22,728	24	29,864
San Mateo	588,400	265,667	7,316,848	20,336	2	117,585	34,757	3	284,187
Santa Barbara	305,100	125,557	2,824,370	15,692	13	57,443	27,622	10	97,283
Santa Clara	1,327,300	587,767	14,861,748	19,624	4	258,547	34,333	4	505,404
Santa Cruz	198,100	80,848	1,604,657	14,463	24	36,236	25,083	18	46,153
Shasta	122,500	43,383	748,472	13,133	40	25,235	20,143	40	18,295
Sierra	3,300	1,114	16,088	12,081	53	656	17,105	55	310
Siskiyou	41,600	14,772	233,024	12,169	51	8,828	17,869	51	5,642
Solano	244,100	90,615	2,002,988	18,902	5	48,885	29,218	8	52,444
Sonoma	313,900	126,478	2,623,048	16,095	10	61,950	26,701	12	74,314
Stanislaus	281,800	104,081	1,874,231	13,385	36	55,444	21,465	30	52,736
Sutter	55,200	19,726	346,821	12,869	44	11,071	20,404	38	9,853
Tehema	41,400	13,077	206,221	12,530	47	7,805	18,402	50	4,648
Trinity	12,500	3,694	57,759	12,717	45	2,344	17,797	52	1,172
Tulare	259,300	81,579	1,392,744	12,374	48	47,106	18,664	48	37,212
Tuolumne	36,500	13,414	226,562	13,345	38	7,842	19,602	42	4,971
Ventura	553,700	210,646	4,887,556	18,054	6	112,481	29,506	7	136,356
Yolo	119,600	45,291	917,509	13,384	37	21,112	24,679	21	25,199
Yuba	47,700	15,905	222,375	10,865	58	8,753	16,594	57	4,624
Unallocated [×]	-	51,145	885,932	10,567	-	17,980	20,869	-	24,653
Resident Out-of-State [○]	-	65,149	1,413,813	12,171	-	25,238	21,452	-	59,663
Nonresident	-	155,597	6,424,296	19,235	-	87,575	28,754	-	72,866
Totals:									
58 Counties	24,450,200	9,745,967	$211,902,855	-	-	4,448,786	-	-	$6,725,196
All	-	10,017,858	$220,626,896	$16,041	-	4,579,579	$27,036	-	$6,882,378

FOOTNOTES FOLLOW THIS SECTION.

Table 7†

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1982 Income Year

ADJUSTED GROSS INCOME CLASS	ALAMEDA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)§	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	2,742	1,064	714	59	1,777	-$32,903	$41
$1 UNDER $2,000	45,939	4,321	31,052	337	13,376	21,471	5
2,000 UNDER 4,000	26,457	2,203	10,379	373	6,072	79,901	6
4,000 UNDER 6,000	28,166	3,341	12,088	9,065	8,123	140,830	100
6,000 UNDER 8,000	26,937	4,168	12,198	18,115	10,225	188,310	726
8,000 UNDER 10,000	25,624	5,103	12,366	16,236	11,661	230,501	1,547
10,000 UNDER 12,000	25,846	5,899	13,263	20,776	12,760	284,241	2,651
12,000 UNDER 14,000	26,150	6,478	14,033	23,499	14,927	339,950	4,141
14,000 UNDER 16,000	25,609	6,918	13,981	23,949	15,802	383,950	5,731
16,000 UNDER 18,000	23,687	6,885	12,650	22,419	15,656	402,347	7,054
18,000 UNDER 20,000	21,447	7,314	10,979	20,539	14,859	407,081	8,058
20,000 UNDER 22,000	19,819	7,613	9,640	19,101	14,657	415,899	9,033
22,000 UNDER 24,000	18,324	8,160	8,688	18,292	14,790	432,806	10,234
24,000 UNDER 26,000	17,924	8,606	7,838	17,518	14,885	447,845	11,286
26,000 UNDER 28,000	16,735	9,165	6,509	16,514	15,157	452,833	11,777
28,000 UNDER 30,000	15,213	9,246	5,442	14,986	14,606	441,044	11,829
30,000 UNDER 32,000	13,567	8,977	4,246	13,382	14,027	420,360	11,514
32,000 UNDER 34,000	12,478	8,987	3,388	12,341	13,171	411,540	11,416
34,000 UNDER 36,000	11,105	8,595	2,755	10,985	12,288	388,465	11,025
36,000 UNDER 38,000	10,053	8,074	2,176	9,944	11,365	371,734	10,767
38,000 UNDER 40,000	9,094	7,560	1,800	9,003	10,479	354,511	10,604
40,000 UNDER 45,000	19,253	16,725	3,131	19,084	22,940	816,163	25,642
45,000 UNDER 50,000	14,179	12,795	1,791	14,082	17,084	671,626	23,039
50,000 UNDER 75,000	26,551	24,216	2,068	26,382	30,912	1,555,901	64,800
75,000 UNDER 100,000	4,529	4,019	187	4,503	4,971	383,489	21,279
100,000 AND OVER	3,710	3,218	126	3,672	4,133	672,940	53,969
TOTALS	491,688	199,710	203,488	365,254	340,703	$10,682,835	$328,274

ADJUSTED GROSS INCOME CLASS	ALPINE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)§	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	72	14	18	22	26	$251	+
$1 UNDER $2,000							
2,000 UNDER 4,000							
4,000 UNDER 6,000							
6,000 UNDER 8,000							
8,000 UNDER 10,000							
10,000 UNDER 12,000	43	20	13	38	30	612	$7
12,000 UNDER 14,000							
14,000 UNDER 16,000							
16,000 UNDER 18,000							
18,000 UNDER 20,000							
20,000 UNDER 22,000	37	31	10	37	35	905	15
22,000 UNDER 24,000							
24,000 UNDER 26,000							
26,000 UNDER 28,000							
28,000 UNDER 30,000							
30,000 UNDER 32,000	22	21	*	22	20	778	18
32,000 UNDER 34,000							
34,000 UNDER 36,000							
36,000 UNDER 38,000							
38,000 UNDER 40,000							
40,000 UNDER 45,000	15	14	*	15	18	787	36
45,000 UNDER 50,000							
50,000 UNDER 75,000							
75,000 UNDER 100,000							
100,000 AND OVER							
TOTALS	189	100	45	134	129	$3,333	$76

ADJUSTED GROSS INCOME CLASS	AMADOR						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)§	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	133	88	9	*	91	-$1,089	+
$1 UNDER $2,000	610	154	352	7	136	364	$1
2,000 UNDER 4,000	462	118	133	*	108	1,395	+
4,000 UNDER 6,000	484	158	165	128	153	2,445	1
6,000 UNDER 8,000	524	210	199	235	229	3,665	9
8,000 UNDER 10,000	516	253	179	203	199	4,618	18
10,000 UNDER 12,000	519	293	149	335	272	5,708	30
12,000 UNDER 14,000	480	300	139	378	259	6,240	44
14,000 UNDER 16,000	410	275	128	353	251	6,149	59
16,000 UNDER 18,000	425	307	109	378	306	7,235	80
18,000 UNDER 20,000	389	290	100	350	298	7,398	92
20,000 UNDER 22,000	345	270	85	322	242	7,247	110
22,000 UNDER 24,000	309	232	72	294	278	7,109	118
24,000 UNDER 26,000	300	242	61	286	237	7,515	139
26,000 UNDER 28,000	310	256	45	302	295	8,368	162
28,000 UNDER 30,000	275	229	62	262	280	7,968	180
30,000 UNDER 32,000	200	174	29	196	208	6,190	141
32,000 UNDER 34,000	205	188	15	200	212	6,769	158
34,000 UNDER 36,000	170	149	21	166	169	5,953	158
36,000 UNDER 38,000	150	137	13	147	158	5,543	148
38,000 UNDER 40,000	131	121	17	126	156	5,118	144
40,000 UNDER 45,000	241	220	24	239	255	10,201	314
45,000 UNDER 50,000	140	135	11	134	134	6,631	226
50,000 UNDER 75,000	194	176	9	191	168	11,338	479
75,000 UNDER 100,000	41	37	*	41	37	3,480	215
100,000 AND OVER	38	30	*	38	22	5,905	537
TOTALS	8,001	5,050	2,131	5,321	5,153	$149,463	$3,563

ADJUSTED GROSS INCOME CLASS	BUTTE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)§	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	673	420	106	11	523	-$11,192	$9
$1 UNDER $2,000	6,445	1,208	4,665	56	1,452	3,599	+
2,000 UNDER 4,000	4,541	857	2,283	63	1,365	13,607	1
4,000 UNDER 6,000	4,440	1,140	2,159	1,187	1,863	22,222	15
6,000 UNDER 8,000	3,993	1,465	1,804	2,023	1,836	27,863	81
8,000 UNDER 10,000	3,799	1,658	1,660	1,712	1,973	34,157	157
10,000 UNDER 12,000	3,556	1,756	1,563	2,513	1,959	39,029	245
12,000 UNDER 14,000	3,096	1,719	1,285	2,594	1,937	40,221	332
14,000 UNDER 16,000	2,919	1,793	1,104	2,524	2,042	43,729	429
16,000 UNDER 18,000	2,527	1,644	861	2,303	1,751	42,387	518
18,000 UNDER 20,000	2,324	1,639	705	2,145	1,889	44,071	582
20,000 UNDER 22,000	2,007	1,478	576	1,867	1,751	42,086	642
22,000 UNDER 24,000	1,798	1,364	458	1,719	1,662	41,292	691
24,000 UNDER 26,000	1,708	1,347	395	1,633	1,573	42,678	786
26,000 UNDER 28,000	1,448	1,197	290	1,409	1,515	39,059	743
28,000 UNDER 30,000	1,298	1,101	216	1,270	1,359	37,586	781
30,000 UNDER 32,000	1,140	982	168	1,117	1,159	35,341	796
32,000 UNDER 34,000	989	879	116	961	1,042	32,636	762
34,000 UNDER 36,000	872	776	115	853	960	30,472	731
36,000 UNDER 38,000	726	668	82	708	799	26,854	702
38,000 UNDER 40,000	636	587	54	632	745	24,785	690
40,000 UNDER 45,000	1,140	1,052	93	1,125	1,264	48,235	1,458
45,000 UNDER 50,000	764	712	47	756	838	36,117	1,238
50,000 UNDER 75,000	1,239	1,148	68	1,227	1,294	72,844	3,101
75,000 UNDER 100,000	257	241	12	255	293	22,097	1,281
100,000 AND OVER	251	223	9	251	300	46,286	4,171
TOTALS	54,586	29,054	20,894	32,914	35,144	$878,561	$20,992

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1982 Income Year

ADJUSTED GROSS INCOME CLASS	CALAVERAS							COLUSA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)§	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)§	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	133	89	17	4	91	-$1,671	$4	142	105	9	*	141	-$10,445	$8
$1 UNDER $2,000	682	177	381	12	167	443	+	338	65	181	*	94	247	+
2,000 UNDER 4,000	557	137	211	5	140	1,677	+	359	63	109	4	169	1,089	+
4,000 UNDER 6,000	627	188	237	165	229	3,129	4	434	110	173	115	289	2,168	2
6,000 UNDER 8,000	606	263	214	262	290	4,217	10	443	163	186	227	361	3,109	11
8,000 UNDER 10,000	576	278	229	233	277	5,149	21	373	156	148	187	358	3,337	17
10,000 UNDER 12,000	526	301	173	342	268	5,787	31	332	168	137	221	387	3,643	25
12,000 UNDER 14,000	505	326	148	400	297	6,565	45	305	175	141	254	387	3,945	33
14,000 UNDER 16,000	427	302	124	375	249	6,381	57	293	171	116	268	405	4,378	48
16,000 UNDER 18,000	438	310	121	385	262	7,451	84	276	197	108	262	373	4,681	56
18,000 UNDER 20,000	350	270	96	320	270	6,655	80	270	176	107	262	326	5,139	83
20,000 UNDER 22,000	357	291	84	332	300	7,501	107	187	143	71	183	248	3,927	65
22,000 UNDER 24,000	310	247	70	296	279	7,102	114	226	178	76	220	260	5,172	94
24,000 UNDER 26,000	284	230	52	273	266	7,086	127	140	111	41	138	154	3,498	73
26,000 UNDER 28,000	297	254	62	288	294	8,007	156	140	114	35	136	154	3,768	79
28,000 UNDER 30,000	242	211	45	237	242	7,021	141	128	108	27	125	136	3,710	84
30,000 UNDER 32,000	204	175	26	198	224	6,310	138	94	85	21	92	114	2,901	64
32,000 UNDER 34,000	171	147	20	168	191	5,635	137	88	75	20	88	110	2,903	80
34,000 UNDER 36,000	156	141	16	154	170	5,450	132	71	59	14	69	79	2,488	75
36,000 UNDER 38,000	128	118	11	125	133	4,718	121	77	72	9	76	95	2,844	80
38,000 UNDER 40,000	105	96	11	99	106	4,099	112	66	62	6	66	86	2,576	78
40,000 UNDER 45,000	212	199	21	208	191	8,966	267	109	102	8	108	113	4,611	160
45,000 UNDER 50,000	120	112	12	118	100	5,659	197	86	70	5	86	86	4,079	173
50,000 UNDER 75,000	186	173	18	184	151	10,978	485	164	148	6	164	181	9,718	491
75,000 UNDER 100,000	35	31	*	33	15	2,960	169	53	48	*	53	41	4,531	289
100,000 AND OVER	36	34	*	36	25	6,541	572	73	61	*	71	60	13,889	1,364
TOTALS	8,270	5,100	2,402	5,252	5,227	$143,816	$3,311	5,267	2,985	1,757	3,480	5,207	$91,906	$3,532

ADJUSTED GROSS INCOME CLASS	CONTRA COSTA							DEL NORTE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)§	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)§	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,754	905	307	57	1,339	-$36,089	$147	122	85	12	6	82	-$4,739	$9
$1 UNDER $2,000	19,832	2,057	11,757	236	5,023	11,376	5	747	205	462	8	333	476	+
2,000 UNDER 4,000	13,727	1,288	3,847	205	3,036	41,410	17	470	121	176	6	218	1,405	+
4,000 UNDER 6,000	14,263	1,791	4,672	4,737	3,873	71,322	58	547	187	204	124	257	2,743	2
6,000 UNDER 8,000	13,159	2,374	4,850	8,770	4,676	91,992	356	460	197	178	194	272	3,215	8
8,000 UNDER 10,000	12,308	2,865	5,042	7,667	4,960	110,695	718	438	204	175	185	266	3,928	16
10,000 UNDER 12,000	12,348	3,361	5,376	9,703	5,755	135,840	1,209	371	203	143	249	260	4,068	22
12,000 UNDER 14,000	12,493	3,619	5,678	10,968	6,674	162,378	1,906	326	212	127	272	243	4,228	29
14,000 UNDER 16,000	11,990	3,673	5,482	10,883	6,759	179,711	2,574	293	200	110	273	232	4,384	41
16,000 UNDER 18,000	11,455	3,893	5,247	10,595	7,269	194,648	3,194	282	205	90	263	248	4,793	54
18,000 UNDER 20,000	10,543	4,026	4,470	9,885	6,847	200,152	3,680	258	189	86	247	252	4,898	68
20,000 UNDER 22,000	9,867	4,316	3,975	9,389	7,008	207,176	4,198	248	197	75	230	274	5,204	77
22,000 UNDER 24,000	9,615	4,560	3,612	9,243	7,573	221,135	4,830	241	193	66	228	282	5,530	92
24,000 UNDER 26,000	9,777	5,062	3,406	9,448	8,043	244,410	5,704	203	166	55	196	249	5,077	94
26,000 UNDER 28,000	9,489	5,395	2,959	9,233	8,431	256,142	6,258	169	146	34	165	217	4,567	86
28,000 UNDER 30,000	8,904	5,678	2,417	8,703	8,544	258,166	6,409	175	151	35	174	179	5,069	115
30,000 UNDER 32,000	8,632	6,036	1,992	8,424	8,697	267,358	6,730	111	103	11	109	142	3,443	72
32,000 UNDER 34,000	7,912	5,916	1,680	7,770	8,376	260,988	6,774	102	94	21	102	129	3,366	80
34,000 UNDER 36,000	7,407	5,822	1,410	7,279	8,088	259,111	6,932	88	80	9	88	130	3,072	76
36,000 UNDER 38,000	7,051	5,818	1,133	6,941	8,177	260,828	7,082	81	80	6	79	105	2,989	78
38,000 UNDER 40,000	6,369	5,457	908	6,270	7,350	248,354	6,935	69	64	6	68	78	2,692	79
40,000 UNDER 45,000	14,271	12,586	1,698	14,088	17,035	605,408	17,964	99	96	7	96	113	4,168	121
45,000 UNDER 50,000	11,082	10,203	1,005	10,958	13,695	525,158	16,941	67	62	8	65	74	3,169	117
50,000 UNDER 75,000	24,909	23,442	1,295	24,688	32,037	1,474,132	58,035	99	91	*	97	85	5,858	270
75,000 UNDER 100,000	5,394	5,066	133	5,349	7,193	457,647	23,743	13	9	*	13	7	1,081	77
100,000 AND OVER	4,257	3,952	58	4,228	6,124	751,201	57,856	9	8	-	8	6	1,590	81
TOTALS	278,808	139,161	84,409	215,717	212,582	$7,460,649	$250,255	6,088	3,548	2,101	3,545	4,733	$86,274	$1,764

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1982 Income Year

EL DORADO

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)§	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	506	312	76	15	367	-$5,586	$5
$1 UNDER $2,000	2,450	536	1,434	30	601	1,629	+
2,000 UNDER 4,000	2,052	404	800	30	601	6,188	+
4,000 UNDER 6,000	2,263	620	986	642	877	11,373	7
6,000 UNDER 8,000	2,283	697	1,039	1,254	963	15,953	51
8,000 UNDER 10,000	2,112	870	964	1,007	995	18,981	94
10,000 UNDER 12,000	1,982	880	895	1,387	984	21,785	151
12,000 UNDER 14,000	1,875	942	841	1,502	1,057	24,350	215
14,000 UNDER 16,000	1,612	910	683	1,343	1,029	24,157	245
16,000 UNDER 18,000	1,456	901	541	1,253	1,055	24,772	284
18,000 UNDER 20,000	1,410	960	484	1,249	1,114	26,733	335
20,000 UNDER 22,000	1,228	861	390	1,136	948	25,759	372
22,000 UNDER 24,000	1,175	901	329	1,096	1,038	27,050	414
24,000 UNDER 26,000	1,169	918	292	1,091	1,115	29,219	475
26,000 UNDER 28,000	1,079	878	230	1,033	1,086	29,131	517
28,000 UNDER 30,000	964	840	178	915	1,041	27,941	511
30,000 UNDER 32,000	875	782	124	829	902	27,092	528
32,000 UNDER 34,000	765	690	120	749	854	25,367	545
34,000 UNDER 36,000	710	641	94	687	821	24,837	563
36,000 UNDER 38,000	574	539	65	559	687	21,202	488
38,000 UNDER 40,000	527	502	55	516	611	20,535	502
40,000 UNDER 45,000	935	876	75	912	1,075	39,576	1,070
45,000 UNDER 50,000	643	616	49	629	754	30,494	926
50,000 UNDER 75,000	969	916	45	951	1,078	56,074	2,098
75,000 UNDER 100,000	154	142	8	151	179	12,976	701
100,000 AND OVER	113	100	3	111	109	19,692	1,653
TOTALS	31,884	18,234	10,800	21,077	21,941	$587,280	$12,750

FRESNO

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)§	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,931	1,233	277	66	1,801	-$47,281	$153
$1 UNDER $2,000	20,238	3,935	13,910	129	8,646	10,208	5
2,000 UNDER 4,000	14,173	2,871	5,668	177	8,465	43,057	5
4,000 UNDER 6,000	15,229	3,904	6,467	3,851	11,706	76,082	42
6,000 UNDER 8,000	14,086	4,533	6,364	7,212	12,070	98,367	297
8,000 UNDER 10,000	12,710	4,711	6,067	6,143	11,381	114,087	573
10,000 UNDER 12,000	11,945	4,936	5,891	8,293	11,192	131,349	930
12,000 UNDER 14,000	11,357	5,147	5,561	9,687	11,288	147,479	1,376
14,000 UNDER 16,000	9,924	5,106	4,504	8,975	9,878	148,585	1,679
16,000 UNDER 18,000	8,550	4,844	3,594	7,937	8,558	145,095	1,942
18,000 UNDER 20,000	7,720	4,789	3,014	7,269	8,003	146,506	2,178
20,000 UNDER 22,000	7,109	4,723	2,523	6,801	7,413	149,180	2,498
22,000 UNDER 24,000	6,683	4,633	2,071	6,435	7,156	153,633	2,802
24,000 UNDER 26,000	6,214	4,493	1,771	6,033	6,906	155,185	3,095
26,000 UNDER 28,000	5,753	4,408	1,432	5,601	6,679	155,240	3,221
28,000 UNDER 30,000	5,052	4,064	1,084	4,921	5,813	146,457	3,186
30,000 UNDER 32,000	4,609	3,846	833	4,529	5,321	142,797	3,319
32,000 UNDER 34,000	3,934	3,370	617	3,865	4,664	129,689	3,125
34,000 UNDER 36,000	3,447	3,035	511	3,400	3,907	120,632	3,086
36,000 UNDER 38,000	3,097	2,763	377	3,061	3,735	114,482	3,067
38,000 UNDER 40,000	2,642	2,390	283	2,616	3,185	102,936	2,889
40,000 UNDER 45,000	5,070	4,718	456	5,011	6,223	214,616	6,425
45,000 UNDER 50,000	3,421	3,148	241	3,392	3,915	161,928	5,573
50,000 UNDER 75,000	6,307	5,744	325	6,246	7,087	370,948	16,259
75,000 UNDER 100,000	1,422	1,275	55	1,407	1,561	121,192	7,061
100,000 AND OVER	1,680	1,487	45	1,671	1,787	305,596	25,296
TOTALS	194,303	100,106	73,941	124,728	178,340	$3,558,045	$100,082

GLENN

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)§	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	199	141	15	6	216	-$6,987	$6
$1 UNDER $2,000	545	129	299	4	162	380	+
2,000 UNDER 4,000	570	128	188	5	243	1,720	+
4,000 UNDER 6,000	665	185	239	167	379	3,319	2
6,000 UNDER 8,000	579	250	194	257	454	4,044	10
8,000 UNDER 10,000	564	247	239	257	457	5,068	24
10,000 UNDER 12,000	560	287	212	369	540	6,139	38
12,000 UNDER 14,000	531	303	180	456	500	6,905	57
14,000 UNDER 16,000	464	304	161	423	495	6,965	68
16,000 UNDER 18,000	417	290	139	393	523	7,077	85
18,000 UNDER 20,000	378	276	127	361	485	7,169	98
20,000 UNDER 22,000	345	266	91	335	459	7,227	113
22,000 UNDER 24,000	317	259	85	303	385	7,277	124
24,000 UNDER 26,000	277	239	59	269	348	6,913	126
26,000 UNDER 28,000	242	209	45	237	260	6,538	134
28,000 UNDER 30,000	181	166	33	178	246	5,238	112
30,000 UNDER 32,000	146	129	17	145	178	4,515	107
32,000 UNDER 34,000	153	140	24	152	188	5,043	126
34,000 UNDER 36,000	99	92	16	97	108	3,463	90
36,000 UNDER 38,000	85	79	6	83	88	3,139	88
38,000 UNDER 40,000	104	96	12	103	116	4,057	127
40,000 UNDER 45,000	156	143	10	155	231	6,617	217
45,000 UNDER 50,000	97	91	9	97	120	4,558	169
50,000 UNDER 75,000	167	153	*	166	205	9,911	500
75,000 UNDER 100,000	52	47	*	52	39	4,361	292
100,000 AND OVER	43	40	—	43	41	6,708	593
TOTALS	7,936	4,689	2,405	5,113	7,466	$127,364	$3,306

HUMBOLDT

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)§	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	447	235	80	9	310	-$3,913	$21
$1 UNDER $2,000	4,868	801	3,477	46	1,311	2,719	1
2,000 UNDER 4,000	3,198	516	1,555	42	833	9,622	1
4,000 UNDER 6,000	3,181	720	1,474	907	1,051	15,907	10
6,000 UNDER 8,000	2,869	914	1,288	1,651	1,126	20,025	66
8,000 UNDER 10,000	2,728	978	1,222	1,409	1,373	24,514	133
10,000 UNDER 12,000	2,336	1,025	1,068	1,792	1,174	25,680	188
12,000 UNDER 14,000	2,173	1,062	952	1,933	1,374	28,186	261
14,000 UNDER 16,000	1,933	1,030	799	1,779	1,333	28,999	343
16,000 UNDER 18,000	1,850	1,145	729	1,746	1,484	31,463	412
18,000 UNDER 20,000	1,646	1,073	631	1,585	1,392	31,255	486
20,000 UNDER 22,000	1,591	1,124	582	1,549	1,522	33,341	565
22,000 UNDER 24,000	1,559	1,145	473	1,512	1,519	35,819	650
24,000 UNDER 26,000	1,419	1,113	362	1,376	1,379	35,449	707
26,000 UNDER 28,000	1,218	974	274	1,186	1,258	32,879	694
28,000 UNDER 30,000	1,099	917	226	1,076	1,269	31,815	717
30,000 UNDER 32,000	949	824	174	934	1,054	29,402	694
32,000 UNDER 34,000	771	702	109	762	902	25,383	622
34,000 UNDER 36,000	689	612	88	678	784	24,098	651
36,000 UNDER 38,000	567	518	64	563	593	20,965	604
38,000 UNDER 40,000	494	453	53	486	592	19,261	575
40,000 UNDER 45,000	988	915	89	980	1,093	41,831	1,367
45,000 UNDER 50,000	629	593	38	624	674	29,731	1,080
50,000 UNDER 75,000	876	808	48	868	963	51,198	2,364
75,000 UNDER 100,000	216	193	10	215	232	18,443	1,122
100,000 AND OVER	198	176	10	198	221	34,053	2,948
TOTALS	40,492	20,566	15,875	25,906	26,816	$678,125	$17,282

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1982 Income Year

ADJUSTED GROSS INCOME CLASS	IMPERIAL						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	294	204	30	16	331	-$17,178	$48
$1 UNDER $2,000	2,247	569	1,101	27	1,353	1,742	*
2,000 UNDER 4,000	2,688	784	692	76	2,803	8,165	*
4,000 UNDER 6,000	3,235	1,198	834	585	4,464	16,195	6
6,000 UNDER 8,000	3,151	1,450	987	1,103	5,020	21,973	42
8,000 UNDER 10,000	2,699	1,473	899	870	4,877	24,195	79
10,000 UNDER 12,000	2,428	1,469	821	1,176	5,161	26,661	117
12,000 UNDER 14,000	2,125	1,371	770	1,590	5,016	27,612	167
14,000 UNDER 16,000	1,845	1,210	642	1,675	4,131	27,648	260
16,000 UNDER 18,000	1,539	1,079	556	1,427	3,366	26,180	289
18,000 UNDER 20,000	1,298	963	474	1,239	2,476	24,633	336
20,000 UNDER 22,000	1,106	807	378	1,062	2,219	23,208	363
22,000 UNDER 24,000	1,001	750	340	978	1,729	23,013	406
24,000 UNDER 26,000	889	705	270	876	1,514	22,186	420
26,000 UNDER 28,000	698	563	202	688	1,185	18,851	390
28,000 UNDER 30,000	684	563	191	676	1,132	19,823	446
30,000 UNDER 32,000	533	459	121	529	819	16,522	389
32,000 UNDER 34,000	484	433	98	480	745	15,940	382
34,000 UNDER 36,000	455	410	75	455	664	15,919	420
36,000 UNDER 38,000	388	351	54	386	526	14,338	402
38,000 UNDER 40,000	347	315	34	346	500	13,528	395
40,000 UNDER 45,000	671	617	73	665	946	28,412	896
45,000 UNDER 50,000	439	414	40	437	640	20,757	732
50,000 UNDER 75,000	748	678	43	746	942	43,423	2,005
75,000 UNDER 100,000	194	171	3	193	259	16,586	1,029
100,000 AND OVER	206	170	4	206	237	43,374	3,835
TOTALS	32,392	19,124	9,733	18,457	53,055	$523,706	$13,854

ADJUSTED GROSS INCOME CLASS	INYO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	99	42	24	-	76	-$811	*
$1 UNDER $2,000	689	153	408	4	165	390	*
2,000 UNDER 4,000	510	73	166	11	119	1,528	*
4,000 UNDER 6,000	517	110	223	120	165	2,573	$1
6,000 UNDER 8,000	515	156	235	284	190	3,594	11
8,000 UNDER 10,000	417	177	280	197	234	3,726	18
10,000 UNDER 12,000	454	197	217	336	261	4,999	34
12,000 UNDER 14,000	370	195	175	323	226	4,808	44
14,000 UNDER 16,000	340	193	163	311	205	5,085	57
16,000 UNDER 18,000	356	228	179	335	276	6,051	76
18,000 UNDER 20,000	316	201	148	298	225	5,999	93
20,000 UNDER 22,000	335	230	145	320	310	7,029	120
22,000 UNDER 24,000	307	218	130	296	300	7,066	130
24,000 UNDER 26,000	270	200	112	263	238	6,723	138
26,000 UNDER 28,000	244	192	105	237	259	6,594	142
28,000 UNDER 30,000	201	168	75	196	237	5,816	126
30,000 UNDER 32,000	198	170	61	195	254	6,121	143
32,000 UNDER 34,000	175	155	61	175	206	5,766	144
34,000 UNDER 36,000	135	130	29	129	143	4,724	117
36,000 UNDER 38,000	131	116	43	128	163	4,851	134
38,000 UNDER 40,000	96	91	23	94	102	3,749	104
40,000 UNDER 45,000	238	222	44	234	260	10,078	311
45,000 UNDER 50,000	136	128	16	134	150	6,424	210
50,000 UNDER 75,000	208	196	21	205	248	12,014	502
75,000 UNDER 100,000	37	32	*	37	36	3,170	181
100,000 AND OVER	33	31	*	33	17	5,181	484
TOTALS	7,327	4,024	3,008	4,895	5,067	$133,248	$3,320

ADJUSTED GROSS INCOME CLASS	KERN						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,260	809	174	29	1,114	-$46,137	$132
$1 UNDER $2,000	12,621	1,961	8,106	124	3,803	6,852	3
2,000 UNDER 4,000	9,363	1,611	3,226	141	4,562	28,286	6
4,000 UNDER 6,000	10,366	2,453	4,103	2,644	6,846	51,920	33
6,000 UNDER 8,000	10,098	3,112	4,216	5,094	8,088	70,605	201
8,000 UNDER 10,000	9,295	3,576	4,118	4,250	8,164	83,613	390
10,000 UNDER 12,000	8,554	3,767	3,853	5,727	8,395	94,053	603
12,000 UNDER 14,000	8,045	3,852	3,795	6,786	8,130	104,400	896
14,000 UNDER 16,000	7,259	3,827	3,359	6,509	7,755	108,720	1,165
16,000 UNDER 18,000	6,471	3,649	2,868	5,983	6,815	109,879	1,451
18,000 UNDER 20,000	5,908	3,640	2,462	5,575	6,303	112,154	1,703
20,000 UNDER 22,000	5,759	3,855	2,363	5,465	6,528	120,869	2,007
22,000 UNDER 24,000	5,452	3,671	2,201	5,269	6,137	125,349	2,366
24,000 UNDER 26,000	5,321	3,837	1,947	5,156	6,356	133,013	2,681
26,000 UNDER 28,000	5,096	3,853	1,642	4,991	6,077	137,456	3,016
28,000 UNDER 30,000	4,777	3,750	1,384	4,683	6,028	138,467	3,140
30,000 UNDER 32,000	4,440	3,635	1,172	4,373	5,640	137,602	3,272
32,000 UNDER 34,000	3,933	3,350	908	3,870	5,119	129,751	3,208
34,000 UNDER 36,000	3,450	3,021	686	3,411	4,470	120,675	3,120
36,000 UNDER 38,000	3,127	2,798	537	3,091	4,000	115,666	3,109
38,000 UNDER 40,000	2,605	2,363	421	2,571	3,269	101,540	2,878
40,000 UNDER 45,000	5,169	4,779	694	5,116	6,545	218,856	6,678
45,000 UNDER 50,000	3,579	3,3[illegible]	332	3,548	4,583	169,317	5,710
50,000 UNDER 75,000	6,231	5,834	329	6,181	7,483	364,758	15,570
75,000 UNDER 100,000	1,120	1,028	41	1,104	1,187	95,319	5,468
100,000 AND OVER	1,262	1,124	23	1,236	1,372	263,213	19,826
TOTALS	150,561	82,534	54,960	102,927	144,769	$3,076,196	$88,652

ADJUSTED GROSS INCOME CLASS	KINGS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	261	180	32	8	257	-$7,190	$9
$1 UNDER $2,000	2,046	424	1,370	19	717	1,049	*
2,000 UNDER 4,000	1,488	340	471	19	863	4,543	*
4,000 UNDER 6,000	1,633	428	578	425	1,171	8,216	5
6,000 UNDER 8,000	1,638	570	636	820	1,429	11,469	33
8,000 UNDER 10,000	1,587	694	634	675	1,551	14,299	63
10,000 UNDER 12,000	1,486	713	636	970	1,734	16,292	100
12,000 UNDER 14,000	1,418	796	577	1,197	1,793	18,410	150
14,000 UNDER 16,000	1,264	787	485	1,156	1,678	18,926	186
16,000 UNDER 18,000	1,080	714	407	1,005	1,404	18,320	223
18,000 UNDER 20,000	1,059	766	383	999	1,426	20,134	276
20,000 UNDER 22,000	958	713	315	930	1,268	20,129	316
22,000 UNDER 24,000	930	735	270	897	1,181	21,377	366
24,000 UNDER 26,000	818	672	238	790	1,114	20,410	379
26,000 UNDER 28,000	705	608	159	634	961	19,023	361
28,000 UNDER 30,000	647	549	143	626	886	18,746	412
30,000 UNDER 32,000	527	478	83	516	753	16,336	353
32,000 UNDER 34,000	539	499	85	531	752	17,772	425
34,000 UNDER 36,000	437	406	57	430	576	15,314	386
36,000 UNDER 38,000	368	345	41	359	462	13,624	363
38,000 UNDER 40,000	350	317	34	344	433	13,648	392
40,000 UNDER 45,000	547	516	48	537	679	23,142	705
45,000 UNDER 50,000	381	361	18	376	479	18,019	630
50,000 UNDER 75,000	571	518	24	568	702	33,458	1,547
75,000 UNDER 100,000	118	104	3	117	112	10,015	610
100,000 AND OVER	158	143	4	158	171	31,686	2,816
TOTALS	23,016	13,376	7,734	15,156	24,552	$417,167	$11,106

Table 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1982 Income Year

ADJUSTED GROSS INCOME CLASS	LAKE							LASSEN						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	243	151	29	4	168	-$2,997	*	147	104	13	3	103	-$2,221	$7
$1 UNDER $2,000	1,716	457	1,196	6	415	848	*	677	148	364	4	229	474	1
2,000 UNDER 4,000	967	287	351	11	364	2,931	*	503	138	178	9	195	1,494	*
4,000 UNDER 6,000	1,074	379	400	226	498	5,389	52	546	155	200	135	194	2,720	1
6,000 UNDER 8,000	1,029	472	400	419	528	7,202	16	515	190	181	262	229	3,610	10
8,000 UNDER 10,000	1,104	576	359	402	581	9,881	35	429	227	141	162	286	3,844	14
10,000 UNDER 12,000	955	569	318	615	513	10,481	52	432	245	151	278	307	4,740	25
12,000 UNDER 14,000	927	569	261	752	545	12,05[illegible]	85	425	257	144	358	317	5,502	43
14,000 UNDER 16,000	809	563	228	707	480	12,116	107	400	243	125	367	358	6,004	61
16,000 UNDER 18,000	645	464	191	588	419	10,967	119	368	233	106	337	370	6,262	76
18,000 UNDER 20,000	590	444	160	539	417	11,232	142	330	229	98	319	296	6,394	94
20,000 UNDER 22,000	523	413	130	481	398	10,981	153	311	228	70	290	308	6,530	101
22,000 UNDER 24,000	471	375	116	429	389	10,835	174	320	248	71	310	353	7,351	129
24,000 UNDER 26,000	432	346	101	412	353	10,777	189	322	262	66	314	389	8,033	151
26,000 UNDER 28,000	382	310	82	365	325	10,325	212	267	225	56	261	324	7,196	148
28,000 UNDER 30,000	313	268	69	306	275	9,073	189	252	214	43	245	303	7,296	157
30,000 UNDER 32,000	312	269	65	303	296	9,656	215	219	198	35	218	263	6,801	152
32,000 UNDER 34,000	272	249	54	264	280	8,969	204	184	172	26	183	244	6,068	141
34,000 UNDER 36,000	237	216	42	235	234	8,287	204	141	136	16	139	189	4,940	118
36,000 UNDER 38,000	188	167	33	185	206	6,940	188	123	114	10	123	153	4,550	120
38,000 UNDER 40,000	184	169	28	181	201	7,147	198	88	79	6	87	98	3,433	104
40,000 UNDER 45,000	320	289	46	310	356	13,563	415	190	182	20	188	254	8,045	260
45,000 UNDER 50,000	186	173	18	181	215	8,778	292	107	101	11	107	136	5,048	171
50,000 UNDER 75,000	283	268	23	279	279	16,542	693	111	105	8	108	105	6,422	268
75,000 UNDER 100,000	56	49	*	55	38	4,740	282	19	16	-	19	15	1,682	112
100,000 AND OVER	48	45	*	48	38	9,293	869	16	13	3	15	22	2,265	144
TOTALS	14,266	8,537	4,704	8,303	8,811	$226,001	$5,035	7,450	4,462	2,142	4,841	6,040	$124,483	$2,608

ADJUSTED GROSS INCOME CLASS	LOS ANGELES							MADERA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	22,846	9,749	6,170	592	16,289	-$420,641	$1,928	398	283	42	18	379	-$12,355	$11
$1 UNDER $2,000	279,387	36,776	191,700	2,240	90,410	140,509	104	1,726	440	1,018	22	723	1,134	3
2,000 UNDER 4,000	183,383	23,353	81,627	2,501	88,787	555,527	102	1,548	382	543	18	995	4,703	*
4,000 UNDER 6,000	201,295	33,042	98,302	53,935	128,663	1,007,306	666	1,656	565	622	364	1,293	8,286	5
6,000 UNDER 8,000	202,056	43,423	109,821	107,278	174,303	1,413,988	4,254	1,555	644	605	650	1,549	10,670	25
8,000 UNDER 10,000	190,832	50,211	109,738	95,783	189,066	1,714,803	8,783	1,462	737	591	557	1,475	13,127	52
10,000 UNDER 12,000	184,277	53,139	107,434	129,509	182,220	2,026,059	15,436	1,378	724	538	856	1,405	15,119	90
12,000 UNDER 14,000	177,501	53,879	104,258	152,689	173,891	2,305,531	23,972	1,240	725	476	974	1,581	16,070	125
14,000 UNDER 16,000	164,288	53,463	95,189	149,860	159,227	2,460,606	32,622	1,099	705	403	949	1,354	16,480	155
16,000 UNDER 18,000	144,643	52,177	81,319	135,048	139,276	2,455,828	39,062	977	655	358	900	1,086	16,578	214
18,000 UNDER 20,000	129,788	51,465	69,729	123,106	126,014	2,463,321	44,892	856	648	273	831	1,092	16,819	215
20,000 UNDER 22,000	118,044	51,460	60,558	113,404	116,877	2,477,120	50,243	836	622	230	775	1,025	17,552	[illegible]
22,000 UNDER 24,000	109,555	51,724	52,788	106,266	111,204	2,518,217	55,728	833	656	231	791	1,082	19,162	315
24,000 UNDER 26,000	101,370	51,834	45,462	98,979	105,774	2,532,707	60,160	755	607	153	725	980	18,851	320
26,000 UNDER 28,000	92,244	51,618	37,776	90,413	98,008	2,488,752	62,229	660	572	128	639	908	17,810	314
28,000 UNDER 30,000	82,966	50,528	30,987	81,699	90,037	2,404,221	62,874	600	531	95	590	764	17,378	347
30,000 UNDER 32,000	73,436	48,269	24,823	72,444	82,302	2,275,021	61,124	540	480	74	523	718	16,723	359
32,000 UNDER 34,000	65,288	46,068	19,660	64,511	74,889	2,153,052	59,075	492	440	56	481	628	16,220	[illegible]
34,000 UNDER 36,000	57,934	42,992	16,160	57,315	66,802	2,026,512	57,389	409	375	42	403	335	14,307	338
36,000 UNDER 38,000	51,734	40,027	12,801	51,217	60,371	1,913,092	55,691	367	342	23	364	508	13,570	338
38,000 UNDER 40,000	46,207	37,064	10,230	45,825	54,600	1,801,172	53,979	283	266	27	278	363	11,026	292
40,000 UNDER 45,000	95,683	80,097	18,125	95,024	113,383	4,054,987	128,320	544	525	45	536	720	23,048	646
45,000 UNDER 50,000	71,465	62,028	10,661	71,030	84,937	3,385,211	116,493	411	394	23	408	521	19,452	649
50,000 UNDER 75,000	147,232	129,909	14,930	146,442	168,724	8,707,274	365,193	551	520	20	550	597	32,196	1,403
75,000 UNDER 100,000	34,036	29,239	2,389	33,844	37,238	2,899,596	155,684	133	119	*	133	118	11,436	702
100,000 AND OVER	38,742	32,629	1,881	38,531	43,746	8,813,701	718,870	141	125	*	141	106	21,313	1,713
TOTALS	3,066,232	1,266,163	1,414,518	2,119,485	2,777,038	$66,573,472	$2,234,873	21,480	13,082	6,622	13,476	22,505	$376,875	$9,251

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1982 Income Year

ADJUSTED GROSS INCOME CLASS	MARIN							MARIPOSA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,123	424	274	48	664	-$31,560	$111	67	42	*	*	33	-$528	$4
$1 UNDER $2,000	4,914	423	2,373	84	738	4,002	5	323	83	156	5	115	235	+
2,000 UNDER 4,000	5,235	357	1,798	72	655	15,840	2	284	67	100	*	74	844	+
4,000 UNDER 6,000	5,559	491	2,187	1,929	966	27,731	23	387	93	142	116	131	1,927	1
6,000 UNDER 8,000	5,213	617	2,316	3,872	1,196	36,394	160	377	131	150	210	131	2,632	9
8,000 UNDER 10,000	4,844	822	2,261	3,431	1,291	43,600	328	333	137	130	171	138	3,000	16
10,000 UNDER 12,000	4,907	955	2,425	4,085	1,530	53,994	556	295	135	99	207	129	3,232	22
12,000 UNDER 14,000	4,747	991	2,403	4,255	1,554	61,647	825	251	139	89	210	102	3,253	30
14,000 UNDER 16,000	4,644	1,099	2,407	4,288	1,622	69,608	1,134	216	124	73	194	116	3,221	36
16,000 UNDER 18,000	4,256	1,164	2,151	3,949	1,676	72,252	1,336	214	134	66	200	125	3,649	48
18,000 UNDER 20,000	3,979	1,178	1,980	3,754	1,695	75,521	1,574	199	138	64	181	152	3,782	51
20,000 UNDER 22,000	3,740	1,229	1,752	3,532	1,712	78,485	1,803	152	113	42	137	121	3,182	69
22,000 UNDER 24,000	3,441	1,278	1,591	3,297	1,707	79,094	1,978	145	114	37	141	141	3,326	57
24,000 UNDER 26,000	3,305	1,286	1,433	3,170	1,732	82,605	2,212	138	114	37	132	139	3,452	64
26,000 UNDER 28,000	3,248	1,421	1,280	3,143	1,771	87,684	2,473	130	108	29	129	129	3,508	71
28,000 UNDER 30,000	2,940	1,432	1,095	2,845	1,797	85,248	2,501	101	95	24	98	118	2,926	58
30,000 UNDER 32,000	2,684	1,459	862	2,612	1,844	83,093	2,473	70	64	7	69	74	2,159	46
32,000 UNDER 34,000	2,322	1,373	686	2,271	1,626	76,592	2,338	87	85	20	85	98	2,869	65
34,000 UNDER 36,000	2,142	1,404	570	2,093	1,635	74,937	2,271	79	73	16	76	107	2,759	67
36,000 UNDER 38,000	2,016	1,379	458	1,952	1,715	74,564	2,285	58	50	8	57	50	2,140	60
38,000 UNDER 40,000	1,927	1,347	383	1,894	1,637	75,225	2,356	39	37	7	33	50	1,523	46
40,000 UNDER 45,000	4,192	3,196	797	4,101	3,880	177,905	5,845	75	72	8	74	76	3,154	96
45,000 UNDER 50,000	3,485	2,832	479	3,412	3,500	165,295	5,741	56	52	8	55	54	2,657	83
50,000 UNDER 75,000	9,184	7,843	873	9,066	9,652	551,284	23,154	77	73	7	76	65	4,441	188
75,000 UNDER 100,000	2,935	2,554	163	2,888	3,536	250,617	13,094	15	15	-	13	31	1,280	61
100,000 AND OVER	3,067	2,683	115	3,035	3,939	615,722	51,020	10	9	*	10	4	1,535	113
TOTALS	100,049	41,237	35,112	79,078	55,320	$2,987,279	$127,608	4,178	2,297	1,326	2,688	2,503	$66,158	$1,341

ADJUSTED GROSS INCOME CLASS	MENDOCINO							MERCED						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	398	226	59	11	267	-$9,532	$12	769	563	78	26	891	-$23,175	$18
$1 UNDER $2,000	2,644	487	1,719	38	791	1,544	+	5,063	1,208	3,359	40	2,071	2,500	2
2,000 UNDER 4,000	1,879	382	723	38	714	5,692	+	3,314	762	1,162	34	2,174	10,050	5
4,000 UNDER 6,000	2,087	557	895	537	1,089	10,426	6	3,641	1,028	1,432	938	2,960	18,246	11
6,000 UNDER 8,000	1,928	648	852	967	1,200	13,467	38	3,580	1,284	1,524	1,813	3,185	25,066	72
8,000 UNDER 10,000	1,650	663	709	768	1,055	14,820	70	3,361	1,412	1,511	1,553	3,177	30,214	146
10,000 UNDER 12,000	1,647	755	735	1,153	1,235	18,088	116	3,105	1,457	1,345	2,068	3,278	34,158	224
12,000 UNDER 14,000	1,471	750	647	1,251	1,124	19,094	167	2,964	1,613	1,353	2,519	3,606	38,546	309
14,000 UNDER 16,000	1,300	755	541	1,176	1,143	19,464	204	2,460	1,454	1,067	2,244	3,034	36,815	374
16,000 UNDER 18,000	1,179	732	465	1,099	1,055	20,045	255	2,016	1,357	784	1,867	2,465	34,259	400
18,000 UNDER 20,000	1,206	802	464	1,137	1,159	22,931	334	1,905	1,375	677	1,781	2,441	36,189	487
20,000 UNDER 22,000	1,053	756	398	1,018	1,061	22,090	369	1,711	1,265	571	1,640	2,202	35,865	561
22,000 UNDER 24,000	986	744	321	946	1,022	22,690	396	1,563	1,194	439	1,498	1,968	35,961	618
24,000 UNDER 26,000	908	719	255	884	984	22,681	426	1,391	1,131	340	1,345	1,862	34,772	641
26,000 UNDER 28,000	797	642	181	774	856	21,484	439	1,343	1,137	284	1,312	1,815	36,263	711
28,000 UNDER 30,000	688	579	133	672	825	19,959	431	1,202	1,038	220	1,165	1,522	34,831	727
30,000 UNDER 32,000	620	529	124	611	698	19,204	456	1,013	890	157	989	1,293	31,348	720
32,000 UNDER 34,000	533	478	99	522	652	17,582	425	810	722	121	786	1,057	26,708	641
34,000 UNDER 36,000	449	405	65	438	591	15,713	402	759	706	86	752	1,014	26,529	670
36,000 UNDER 38,000	338	314	50	332	382	12,493	333	602	562	62	591	791	22,277	572
38,000 UNDER 40,000	307	281	42	304	340	11,945	338	563	533	40	555	699	21,934	595
40,000 UNDER 45,000	588	549	57	581	627	24,907	746	933	881	76	912	1,170	39,494	1,194
45,000 UNDER 50,000	363	334	30	360	421	17,172	590	644	602	31	637	770	30,489	1,076
50,000 UNDER 75,000	637	581	37	628	657	37,502	1,676	1,060	974	45	1,052	1,177	62,338	2,868
75,000 UNDER 100,000	121	104	3	121	117	10,149	617	210	185	8	204	216	18,099	1,112
100,000 AND OVER	125	109	8	124	126	21,736	1,712	217	191	4	215	210	40,062	2,884
TOTALS	25,902	13,881	9,612	16,490	20,101	$433,346	$10,558	46,199	25,524	16,776	28,536	47,048	$739,838	$17,638

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1982 Income Year

ADJUSTED GROSS INCOME CLASS	MODOC							MONO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	116	87	5	4	108	-$5.215	$3	80	47	20	*	63	-$731	*
$1 UNDER $2.000	290	62	139	6	124	200	5	152	28	56	6	35	163	*
2.000 UNDER 4.000	213	58	57	4	80	642	*	265	27	128	*	36	821	*
4.000 UNDER 6.000	212	98	63	44	123	1.062	1	316	33	182	116	56	1.582	52
6.000 UNDER 8.000	211	91	18	88	119	1.476	4	316	40	195	241	60	2.205	10
8.000 UNDER 10.000	222	125	64	82	141	1.995	8	264	57	157	190	69	2.380	18
10.000 UNDER 12.000	207	117	55	134	161	2.291	12	279	77	182	223	114	3.066	29
12.000 UNDER 14.000	146	89	41	122	119	1.892	14	235	78	132	203	102	3.046	37
14.000 UNDER 16.000	143	101	35	131	122	2.127	19	216	84	127	198	99	3.240	40
16.000 UNDER 18.000	124	88	35	117	123	2.115	25	181	87	94	162	98	3.079	47
18.000 UNDER 20.000	117	91	21	115	126	2.215	29	138	71	78	123	60	2.628	44
20.000 UNDER 22.000	134	113	23	129	135	2.813	43	151	88	77	142	99	3.164	57
22.000 UNDER 24.000	109	85	26	107	127	2.511	47	127	77	66	119	100	2.913	59
24.000 UNDER 26.000	92	81	15	91	104	2.299	43	113	76	38	107	88	2.818	57
26.000 UNDER 28.000	83	69	17	82	89	2.233	47	92	61	37	90	83	2.480	55
28.000 UNDER 30.000	84	75	10	84	93	2.421	54	90	70	32	87	85	2.599	51
30.000 UNDER 32.000	47	41	6	47	55	1.458	35	64	58	25	60	44	1.988	50
32.000 UNDER 34.000	46	41	*	45	44	1.523	37	80	62	21	76	74	2.630	60
34.000 UNDER 36.000	50	47	*	49	51	1.746	46	55	45	14	55	55	1.925	49
36.000 UNDER 38.000	41	34	3	41	44	1.522	49	36	31	12	35	33	1.330	32
38.000 UNDER 40.000	31	30	3	31	40	1.209	35	52	45	14	51	62	2.036	59
40.000 UNDER 45.000	53	51	*	53	66	2.220	71	68	60	14	68	69	2.881	85
45.000 UNDER 50.000	38	34	*	38	38	1.786	65	60	51	13	59	72	2.825	83
50.000 UNDER 75.000	53	50	*	53	62	3.070	150	123	104	*	119	130	7.219	275
75.000 UNDER 100.000	*	*	–	*	*	481	34	23	21	*	22	46	2.000	80
100.000 AND OVER	*	*	–	*	*	116	2	18	14	*	18	21	3.053	222
TOTALS	2.869	1.765	694	1.704	2.303	$38.208	$878	3.594	1.492	1.719	2.575	1.853	$63.334	$1.589

ADJUSTED GROSS INCOME CLASS	MONTEREY							NAPA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	896	478	201	30	709	-$24.281	$17	295	155	61	18	244	-$4.681	$11
$1 UNDER $2.000	6.371	914	3.677	61	2.259	4.240	2	2.580	409	1.597	27	304	1.649	2
2.000 UNDER 4.000	6.137	780	2.090	92	2.315	18.691	1	2.128	261	767	24	482	6.438	*
4.000 UNDER 6.000	7.300	1.240	2.921	2.167	3.790	36.628	24	2.320	367	969	746	746	11.643	14
6.000 UNDER 8.000	7.410	1.725	3.324	4.274	5.240	51.816	170	2.245	492	1.022	1.456	924	15.718	58
8.000 UNDER 10.000	7.304	2.194	3.415	3.941	6.294	65.698	361	2.067	573	1.082	1.286	1.149	18.577	111
10.000 UNDER 12.000	6.747	2.444	3.422	4.721	6.562	74.071	549	1.962	680	952	1.434	1.194	21.567	171
12.000 UNDER 14.000	6.139	2.540	3.140	5.110	6.846	79.591	770	2.099	804	1.073	1.820	1.510	27.250	290
14.000 UNDER 16.000	5.597	2.554	2.788	5.026	6.143	83.966	1.001	1.967	857	1.033	1.791	1.522	29.499	370
16.000 UNDER 18.000	4.962	2.528	2.439	4.568	5.669	84.224	1.107	1.806	826	929	1.675	1.480	30.658	460
18.000 UNDER 20.000	4.448	2.391	2.065	4.192	5.019	84.526	1.381	1.710	890	783	1.508	1.325	32.438	547
20.000 UNDER 22.000	4.131	2.445	1.783	3.973	4.783	86.700	1.578	1.525	888	616	1.439	1.287	31.960	591
22.000 UNDER 24.000	3.849	2.484	1.593	3.707	4.603	88.523	1.699	1.431	888	563	1.355	1.235	32.909	646
24.000 UNDER 26.000	3.619	2.431	1.354	3.501	4.163	90.442	1.889	1.404	927	550	1.345	1.383	35.111	747
26.000 UNDER 28.000	3.355	2.405	1.095	3.266	3.964	90.481	2.016	1.382	962	448	1.342	1.311	37.278	863
28.000 UNDER 30.000	2.954	2.203	869	2.882	3.375	85.594	1.998	1.221	920	358	1.191	1.307	35.426	828
30.000 UNDER 32.000	2.556	2.039	656	2.499	3.122	79.166	1.888	1.107	898	274	1.081	1.286	34.325	815
32.000 UNDER 34.000	2.303	1.901	517	2.261	2.688	75.973	1.942	1.014	848	234	989	1.190	33.461	817
34.000 UNDER 36.000	1.947	1.636	396	1.911	2.139	68.084	1.799	987	876	176	974	1.166	34.549	880
36.000 UNDER 38.000	1.755	1.513	319	1.725	2.029	64.873	1.764	827	731	138	810	931	30.582	824
38.000 UNDER 40.000	1.632	1.411	267	1.611	1.818	63.591	1.858	781	697	127	775	936	30.460	860
40.000 UNDER 45.000	2.956	2.612	354	2.914	3.219	125.024	3.875	1.473	1.357	228	1.451	1.717	62.331	1.980
45.000 UNDER 50.000	2.142	1.905	219	2.124	2.371	101.394	3.542	1.088	1.006	116	1.070	1.265	51.688	1.690
50.000 UNDER 75.000	4.011	3.509	284	3.963	4.016	236.793	10.299	1.862	1.716	117	1.842	2.153	108.963	4.483
75.000 UNDER 100.000	963	819	39	955	901	82.374	4.766	420	377	17	418	489	35.614	1.983
100.000 AND OVER	1.191	994	31	1.185	1.057	257.469	22.695	376	326	16	373	482	65.195	5.318
TOTALS	102.675	50.095	39.258	72.659	95.094	$2.155.651	$69.045	38.077	19.703	14.156	20.232	20.778	$850.060	$25.287

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1982 Income Year

ADJUSTED GROSS INCOME CLASS	NEVADA							ORANGE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	311	181	41	7	244	-$3,284	$5	7,231	3,709	1,465	233	5,683	-$159,424	$378
$1 UNDER $2,000	1,674	364	1,008	15	421	1,109	1	50,191	8,041	26,638	634	14,467	36,145	30
2,000 UNDER 4,000	1,380	288	488	11	402	4,150	+	48,366	5,411	16,065	663	15,636	146,820	39
4,000 UNDER 6,000	1,491	395	557	391	571	7,463	12	52,458	7,516	20,636	15,922	23,301	262,094	194
6,000 UNDER 8,000	1,442	522	535	738	624	10,088	29	49,604	9,794	22,545	30,794	30,817	346,739	1,255
8,000 UNDER 10,000	1,378	653	485	547	711	12,387	49	46,205	11,430	23,249	26,885	34,326	415,472	2,501
10,000 UNDER 12,000	1,315	700	469	856	761	14,467	80	45,636	12,596	23,856	33,681	33,620	501,986	4,318
12,000 UNDER 14,000	1,288	717	444	1,016	807	16,723	129	44,530	13,016	24,319	38,103	31,737	578,248	6,604
14,000 UNDER 16,000	1,130	694	377	952	712	16,935	162	42,033	13,510	22,994	37,691	31,159	629,588	8,782
16,000 UNDER 18,000	1,007	670	309	857	682	17,115	190	37,945	13,578	20,254	34,774	28,614	644,594	10,417
18,000 UNDER 20,000	931	674	268	817	663	17,650	212	34,814	14,000	17,887	32,395	27,133	660,686	11,907
20,000 UNDER 22,000	836	608	221	752	629	17,536	254	31,734	14,433	15,511	29,906	25,357	665,822	13,083
22,000 UNDER 24,000	763	596	190	679	664	17,548	264	29,717	14,949	13,564	28,247	24,669	683,181	14,366
24,000 UNDER 26,000	736	584	175	691	674	18,379	307	28,379	15,459	11,958	27,309	24,781	709,035	15,880
26,000 UNDER 28,000	684	549	139	642	591	18,464	344	26,219	15,638	10,115	25,370	24,441	707,455	16,405
28,000 UNDER 30,000	603	501	111	576	622	17,465	344	24,250	15,814	8,195	23,551	23,960	703,053	16,653
30,000 UNDER 32,000	546	480	70	528	587	16,910	338	22,668	16,041	6,790	22,129	23,946	702,418	17,010
32,000 UNDER 34,000	445	392	66	429	409	14,671	319	21,012	15,964	5,688	20,584	23,173	693,086	16,970
34,000 UNDER 36,000	432	396	44	415	410	15,100	341	19,387	15,369	4,611	19,012	22,214	678,361	17,184
36,000 UNDER 38,000	340	300	29	331	356	12,589	325	17,782	14,662	3,668	17,484	20,616	657,687	17,151
38,000 UNDER 40,000	307	278	25	301	304	11,973	311	16,541	14,037	3,047	16,326	20,015	644,926	17,380
40,000 UNDER 45,000	592	539	47	575	582	25,084	709	35,534	31,267	5,179	35,097	43,907	1,507,286	42,989
45,000 UNDER 50,000	354	332	22	340	381	16,738	517	27,931	25,301	3,003	27,673	35,492	1,323,776	41,408
50,000 UNDER 75,000	662	612	28	652	680	38,748	1,531	59,043	54,732	3,844	58,583	76,881	3,485,106	132,723
75,000 UNDER 100,000	133	123	6	129	119	11,354	607	12,033	10,962	472	11,930	15,893	1,020,739	50,690
100,000 AND OVER	113	100	5	112	103	21,850	1,823	10,428	9,212	281	10,372	13,854	2,073,060	163,970
TOTALS	20,893	12,248	6,159	13,359	13,709	$389,212	$9,203	841,671	396,441	315,834	625,348	695,692	$20,317,939	$640,287

ADJUSTED GROSS INCOME CLASS	PLACER							PLUMAS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	634	388	106	18	507	-$10,682	$10	113	70	11	4	70	-$986	$2
$1 UNDER $2,000	4,449	855	2,733	46	974	2,580	2	602	139	381	3	157	374	+
2,000 UNDER 4,000	3,108	520	1,068	47	782	9,368	1	399	79	155	3	118	1,198	+
4,000 UNDER 6,000	3,440	769	1,312	944	1,170	17,203	17	472	144	197	106	241	2,345	1
6,000 UNDER 8,000	3,236	983	1,279	1,861	1,288	22,620	74	479	202	209	222	281	3,349	9
8,000 UNDER 10,000	2,832	1,093	1,178	1,401	1,369	25,426	137	381	183	137	155	199	3,433	14
10,000 UNDER 12,000	2,646	1,170	1,139	1,840	1,402	29,078	200	411	225	156	293	265	4,524	27
12,000 UNDER 14,000	2,598	1,259	1,081	2,105	1,560	33,727	304	330	201	106	276	237	4,283	31
14,000 UNDER 16,000	2,352	1,278	903	1,983	1,570	35,295	375	302	198	87	258	227	4,518	38
16,000 UNDER 18,000	2,114	1,259	771	1,847	1,475	35,863	438	295	202	98	268	227	5,012	57
18,000 UNDER 20,000	1,990	1,281	672	1,790	1,589	37,770	519	285	222	100	270	303	5,420	69
20,000 UNDER 22,000	1,828	1,228	566	1,660	1,573	38,358	584	267	206	78	253	243	5,613	86
22,000 UNDER 24,000	1,838	1,271	511	1,702	1,666	42,311	709	270	211	71	263	246	6,213	108
24,000 UNDER 26,000	1,671	1,231	387	1,576	1,619	41,771	748	231	197	60	219	224	5,763	104
26,000 UNDER 28,000	1,733	1,357	352	1,648	1,796	46,800	873	219	197	39	213	292	5,896	106
28,000 UNDER 30,000	1,498	1,228	265	1,428	1,701	43,436	876	166	146	32	158	183	4,815	97
30,000 UNDER 32,000	1,424	1,223	196	1,370	1,578	44,112	913	158	145	24	156	204	4,891	106
32,000 UNDER 34,000	1,350	1,187	165	1,298	1,632	44,517	973	148	140	20	146	169	4,875	115
34,000 UNDER 36,000	1,165	1,037	128	1,133	1,408	40,777	943	128	119	27	124	145	4,470	114
36,000 UNDER 38,000	1,012	917	87	980	1,255	37,457	903	121	113	15	119	155	4,472	120
38,000 UNDER 40,000	935	866	83	905	1,215	36,435	919	91	86	11	88	135	3,543	95
40,000 UNDER 45,000	1,910	1,817	147	1,861	2,355	80,961	2,204	166	161	19	164	201	7,024	222
45,000 UNDER 50,000	1,385	1,305	74	1,351	1,773	65,574	2,013	96	92	5	94	100	4,534	153
50,000 UNDER 75,000	2,412	2,295	107	2,369	3,128	140,762	5,262	109	104	*	109	114	6,404	289
75,000 UNDER 100,000	407	387	15	402	488	34,438	1,697	21	19	*	21	23	1,822	103
100,000 AND OVER	294	271	6	292	460	45,204	3,191	10	8	-	10	7	1,306	91
TOTALS	50,261	28,475	15,331	33,857	37,333	$1,021,161	$24,885	6,270	3,809	2,042	3,995	4,766	$105,111	$2,157

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1982 Income Year

ADJUSTED GROSS INCOME CLASS	RIVERSIDE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	2,512	1,443	401	61	1,806	-$41,991	$75
$1 UNDER $2,000	21,538	5,199	14,015	179	5,789	11,594	2
2,000 UNDER 4,000	15,337	3,050	5,418	187	6,133	46,506	7
4,000 UNDER 6,000	17,930	4,533	6,967	4,557	9,408	89,827	60
6,000 UNDER 8,000	17,379	5,522	7,327	8,856	10,740	121,395	350
8,000 UNDER 10,000	16,523	6,491	7,284	7,474	12,013	148,527	690
10,000 UNDER 12,000	15,860	7,015	7,104	10,643	12,500	174,256	1,114
12,000 UNDER 14,000	14,902	7,291	6,641	11,922	12,865	193,491	1,598
14,000 UNDER 16,000	13,186	6,908	5,633	11,325	11,843	197,481	2,061
16,000 UNDER 18,000	11,737	6,853	4,823	10,439	11,187	199,365	2,424
18,000 UNDER 20,000	10,545	6,557	3,979	9,641	10,617	200,072	2,765
20,000 UNDER 22,000	9,807	6,501	3,358	9,196	10,051	205,845	3,166
22,000 UNDER 24,000	9,177	6,265	2,997	8,741	9,714	210,997	3,604
24,000 UNDER 26,000	8,812	6,362	2,605	8,461	9,717	220,169	4,044
26,000 UNDER 28,000	8,188	6,222	2,096	7,962	9,493	220,907	4,299
28,000 UNDER 30,000	7,289	5,837	1,748	7,094	8,771	211,248	4,287
30,000 UNDER 32,000	6,627	5,535	1,356	6,490	8,015	205,327	4,404
32,000 UNDER 34,000	5,883	5,073	1,119	5,772	7,172	193,948	4,357
34,000 UNDER 36,000	5,375	4,734	928	5,274	6,792	188,017	4,423
36,000 UNDER 38,000	4,571	4,093	650	4,495	5,669	168,914	4,208
38,000 UNDER 40,000	4,077	3,706	510	4,015	4,995	158,870	4,136
40,000 UNDER 45,000	7,947	7,317	885	7,845	9,726	336,401	9,500
45,000 UNDER 50,000	5,326	4,970	515	5,279	6,425	252,087	7,942
50,000 UNDER 75,000	8,631	7,963	636	8,568	9,872	504,134	20,296
75,000 UNDER 100,000	1,611	1,402	67	1,601	1,589	137,566	7,357
100,000 AND OVER	1,886	1,593	59	1,876	1,497	404,723	35,304
TOTALS	252,656	138,435	89,121	167,953	214,399	$4,959,676	$132,473

ADJUSTED GROSS INCOME CLASS	SACRAMENTO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	2,269	1,149	529	57	1,674	-$39,775	$63
$1 UNDER $2,000	34,925	5,705	24,250	298	12,304	15,886	8
2,000 UNDER 4,000	19,600	2,400	7,537	300	5,119	59,159	8
4,000 UNDER 6,000	20,995	3,345	8,871	6,509	6,675	104,848	72
6,000 UNDER 8,000	20,137	4,312	9,249	12,799	7,899	140,754	517
8,000 UNDER 10,000	18,269	4,940	8,851	10,680	8,310	164,222	1,002
10,000 UNDER 12,000	17,981	5,802	9,009	13,744	9,419	197,818	1,644
12,000 UNDER 14,000	18,836	6,131	9,791	16,467	11,253	245,230	2,697
14,000 UNDER 16,000	17,827	6,543	8,735	16,084	11,536	266,819	3,467
16,000 UNDER 18,000	15,466	6,455	7,033	14,358	10,535	262,328	4,003
18,000 UNDER 20,000	13,718	6,568	5,675	12,925	9,952	260,389	4,427
20,000 UNDER 22,000	12,777	6,822	4,814	12,152	10,021	268,230	4,978
22,000 UNDER 24,000	12,413	7,194	4,134	11,921	10,458	285,459	5,706
24,000 UNDER 26,000	12,176	7,533	3,562	11,791	10,973	304,251	6,531
26,000 UNDER 28,000	10,960	7,323	2,851	10,693	10,522	295,747	6,681
28,000 UNDER 30,000	10,151	7,352	2,211	9,938	10,432	294,224	6,858
30,000 UNDER 32,000	9,325	7,198	1,786	9,146	9,811	288,842	7,036
32,000 UNDER 34,000	8,435	6,921	1,411	8,301	9,411	278,179	6,980
34,000 UNDER 36,000	7,425	6,272	1,023	7,313	8,270	259,718	6,799
36,000 UNDER 38,000	6,747	5,918	830	6,668	7,602	249,460	6,796
38,000 UNDER 40,000	5,843	5,230	663	5,769	6,781	227,721	6,497
40,000 UNDER 45,000	11,897	10,915	999	11,759	13,698	503,785	15,410
45,000 UNDER 50,000	8,192	7,690	538	8,111	9,449	387,665	13,210
50,000 UNDER 75,000	13,108	12,209	681	12,973	14,925	761,992	31,972
75,000 UNDER 100,000	2,024	1,832	80	2,011	2,389	171,920	9,808
100,000 AND OVER	1,893	1,683	43	1,883	2,431	354,792	28,117
TOTALS	333,389	155,442	125,156	234,650	231,849	$6,609,663	$181,287

ADJUSTED GROSS INCOME CLASS	SAN BENITO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	115	68	16	5	96	-$3,220	$10
$1 UNDER $2,000	656	107	311	7	183	539	+
2,000 UNDER 4,000	728	112	223	9	398	2,225	+
4,000 UNDER 6,000	835	183	276	207	628	4,181	2
6,000 UNDER 8,000	703	227	302	321	721	4,896	12
8,000 UNDER 10,000	649	243	283	309	664	5,796	30
10,000 UNDER 12,000	622	282	259	399	718	6,816	43
12,000 UNDER 14,000	601	324	286	505	829	7,796	63
14,000 UNDER 16,000	463	288	218	406	733	6,926	66
16,000 UNDER 18,000	464	294	202	435	677	7,871	98
18,000 UNDER 20,000	372	240	176	360	456	7,075	108
20,000 UNDER 22,000	332	215	134	317	394	6,961	122
22,000 UNDER 24,000	343	249	143	331	456	7,885	146
24,000 UNDER 26,000	322	239	104	313	402	8,041	160
26,000 UNDER 28,000	284	224	78	277	358	7,653	158
28,000 UNDER 30,000	259	207	63	253	394	7,506	169
30,000 UNDER 32,000	222	191	52	218	338	6,892	159
32,000 UNDER 34,000	228	205	44	225	331	7,519	169
34,000 UNDER 36,000	179	158	41	177	234	6,264	164
36,000 UNDER 38,000	171	153	31	169	227	6,326	174
38,000 UNDER 40,000	132	122	16	129	161	5,147	147
40,000 UNDER 45,000	242	219	24	241	304	10,242	320
45,000 UNDER 50,000	148	136	*	148	191	6,970	235
50,000 UNDER 75,000	288	262	23	280	335	16,794	702
75,000 UNDER 100,000	71	60	*	71	80	5,909	342
100,000 AND OVER	49	40	*	49	45	9,043	822
TOTALS	9,478	5,048	3,322	6,161	10,353	$178,053	$4,421

ADJUSTED GROSS INCOME CLASS	SAN BERNARDINO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	2,527	1,470	461	66	2,145	-$33,691	$44
$1 UNDER $2,000	28,657	5,640	18,508	292	9,105	15,050	3
2,000 UNDER 4,000	19,289	3,306	6,292	286	7,190	58,365	3
4,000 UNDER 6,000	20,691	4,599	7,558	5,479	9,793	103,537	60
6,000 UNDER 8,000	20,448	5,901	8,240	11,001	11,776	142,933	431
8,000 UNDER 10,000	18,985	6,928	8,256	9,163	12,648	170,600	842
10,000 UNDER 12,000	17,924	7,467	7,712	12,140	13,620	197,073	1,302
12,000 UNDER 14,000	17,203	7,693	7,620	14,163	14,324	223,413	1,962
14,000 UNDER 16,000	15,412	7,522	6,508	13,373	13,505	230,979	2,495
16,000 UNDER 18,000	14,285	7,681	5,786	12,875	13,324	242,542	3,064
18,000 UNDER 20,000	13,059	7,691	4,930	12,104	13,070	247,993	3,545
20,000 UNDER 22,000	12,472	7,906	4,360	11,792	13,824	261,831	4,112
22,000 UNDER 24,000	12,313	8,208	3,907	11,828	13,967	283,172	4,930
24,000 UNDER 26,000	12,262	8,684	3,443	11,890	14,722	306,393	5,678
26,000 UNDER 28,000	11,624	8,783	2,793	11,338	14,780	313,724	6,086
28,000 UNDER 30,000	10,680	8,510	2,378	10,461	14,097	309,577	6,349
30,000 UNDER 32,000	9,692	8,195	1,899	9,550	13,002	300,275	6,430
32,000 UNDER 34,000	8,761	7,564	1,437	8,630	12,037	288,974	6,515
34,000 UNDER 36,000	7,852	6,953	1,187	7,765	10,761	274,723	6,492
36,000 UNDER 38,000	6,729	6,109	958	6,672	9,242	248,841	6,210
38,000 UNDER 40,000	5,861	5,419	723	5,812	8,225	228,437	5,880
40,000 UNDER 45,000	11,691	10,965	1,228	11,613	16,126	495,150	13,940
45,000 UNDER 50,000	7,953	7,583	600	7,897	10,918	376,474	11,775
50,000 UNDER 75,000	11,900	11,309	698	11,839	15,631	688,998	27,110
75,000 UNDER 100,000	1,676	1,531	68	1,668	2,167	141,741	7,618
100,000 AND OVER	1,502	1,373	36	1,491	2,043	251,478	18,789
TOTALS	321,448	174,990	107,586	221,188	292,042	$6,368,582	$151,665

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1982 Income Year

ADJUSTED GROSS INCOME CLASS	SAN DIEGO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	6,006	2,899	1,434	180	4,390	-$102,200	$216
$1 UNDER $2,000	61,712	10,601	40,740	620	17,442	34,534	22
2,000 UNDER 4,000	45,081	5,847	17,793	682	13,456	136,702	22
4,000 UNDER 6,000	50,325	8,377	21,965	15,446	19,053	252,128	174
6,000 UNDER 8,000	49,934	11,264	23,865	30,863	24,591	349,380	1,239
8,000 UNDER 10,000	47,327	13,429	24,064	26,955	26,503	425,609	2,508
10,000 UNDER 12,000	45,325	14,598	23,995	34,162	27,094	497,856	4,154
12,000 UNDER 14,000	42,118	15,065	22,699	36,228	27,442	547,011	5,832
14,000 UNDER 16,000	37,598	15,082	19,702	33,598	26,081	563,081	7,226
16,000 UNDER 18,000	33,335	14,871	16,899	30,347	24,217	566,136	8,520
18,000 UNDER 20,000	30,714	15,287	14,536	28,348	23,809	583,164	9,654
20,000 UNDER 22,000	28,495	15,491	12,801	26,707	23,637	598,081	10,938
22,000 UNDER 24,000	27,105	15,884	11,156	25,848	24,403	623,065	12,226
24,000 UNDER 26,000	25,281	16,086	9,255	24,314	23,371	631,703	13,084
26,000 UNDER 28,000	22,954	15,513	7,597	22,237	22,174	619,294	13,588
28,000 UNDER 30,000	21,129	15,423	6,142	20,585	21,722	612,313	13,811
30,000 UNDER 32,000	18,957	14,630	4,963	18,493	20,376	587,364	13,749
32,000 UNDER 34,000	16,836	13,615	3,792	16,492	18,046	555,253	13,561
34,000 UNDER 36,000	15,256	12,766	3,147	14,972	17,017	533,743	13,439
36,000 UNDER 38,000	13,749	11,874	2,433	13,527	15,155	508,439	13,310
38,000 UNDER 40,000	12,210	10,713	1,886	12,033	13,791	476,005	13,032
40,000 UNDER 45,000	24,672	22,074	3,146	24,304	28,356	1,045,088	30,529
45,000 UNDER 50,000	17,110	15,642	1,700	16,899	19,725	810,178	26,136
50,000 UNDER 75,000	31,580	28,769	2,216	31,199	35,407	1,856,450	73,977
75,000 UNDER 100,000	6,661	5,901	319	6,566	7,821	567,890	29,533
100,000 AND OVER	6,813	5,913	257	6,734	7,879	1,454,017	124,399
TOTALS	738,283	347,614	298,502	518,339	532,958	$15,332,284	$454,877

ADJUSTED GROSS INCOME CLASS	SAN FRANCISCO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	2,772	758	938	71	1,339	-$56,100	$173
$1 UNDER $2,000	37,510	4,058	28,992	243	8,004	15,025	8
2,000 UNDER 4,000	19,274	1,611	9,911	283	3,776	58,544	4
4,000 UNDER 6,000	21,759	2,267	11,692	7,789	5,119	109,091	97
6,000 UNDER 8,000	21,755	2,817	12,243	16,114	6,266	152,168	664
8,000 UNDER 10,000	20,761	3,462	12,255	14,844	7,288	186,771	1,427
10,000 UNDER 12,000	21,304	4,043	13,090	18,353	8,559	234,463	2,522
12,000 UNDER 14,000	22,273	4,245	14,238	21,091	9,405	289,482	4,143
14,000 UNDER 16,000	21,010	4,211	13,727	20,260	9,051	314,873	5,622
16,000 UNDER 18,000	19,805	4,421	12,967	19,328	9,013	336,237	7,057
18,000 UNDER 20,000	17,747	4,316	11,409	17,359	8,158	336,788	8,092
20,000 UNDER 22,000	15,168	4,223	9,397	14,914	7,422	318,111	8,475
22,000 UNDER 24,000	13,651	4,134	8,180	13,464	7,032	313,838	9,216
24,000 UNDER 26,000	12,504	4,208	7,202	12,344	6,887	312,248	9,813
26,000 UNDER 28,000	10,917	4,087	5,965	10,798	6,592	294,480	9,797
28,000 UNDER 30,000	9,250	3,815	4,804	9,170	5,826	267,988	9,333
30,000 UNDER 32,000	7,936	3,760	3,845	7,876	5,416	245,767	8,745
32,000 UNDER 34,000	6,595	3,373	3,034	6,556	4,779	217,511	7,951
34,000 UNDER 36,000	5,855	3,212	2,498	5,825	4,380	204,822	7,674
36,000 UNDER 38,000	5,010	2,916	2,022	4,989	3,780	185,188	7,155
38,000 UNDER 40,000	4,331	2,655	1,616	4,309	3,485	168,834	6,597
40,000 UNDER 45,000	8,728	5,895	2,948	8,668	7,140	369,669	14,751
45,000 UNDER 50,000	6,253	4,429	1,799	6,225	5,244	296,152	12,693
50,000 UNDER 75,000	12,899	9,562	2,862	12,799	10,033	766,833	37,891
75,000 UNDER 100,000	3,449	2,514	602	3,407	2,629	295,135	17,843
100,000 AND OVER	4,637	3,378	561	4,595	3,842	1,125,094	98,560
TOTALS	353,153	98,370	198,797	261,674	160,465	$7,359,012	$296,303

ADJUSTED GROSS INCOME CLASS	SAN JOAQUIN						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,356	802	236	39	1,139	-$29,718	$103
$1 UNDER $2,000	17,939	3,746	13,339	144	6,818	7,178	3
2,000 UNDER 4,000	8,989	1,544	3,403	105	3,755	27,043	1
4,000 UNDER 6,000	9,757	2,266	3,975	2,565	5,482	48,693	27
6,000 UNDER 8,000	8,925	2,701	3,761	4,779	5,874	62,337	193
8,000 UNDER 10,000	7,951	2,851	3,537	3,989	5,563	71,428	371
10,000 UNDER 12,000	7,602	3,111	3,474	5,355	5,894	83,468	594
12,000 UNDER 14,000	7,124	3,213	3,260	6,147	5,878	92,615	874
14,000 UNDER 16,000	6,494	3,147	2,918	5,941	5,557	97,229	1,136
16,000 UNDER 18,000	5,877	3,115	2,488	5,522	5,325	99,808	1,395
18,000 UNDER 20,000	5,626	3,217	2,300	5,373	5,341	106,802	1,711
20,000 UNDER 22,000	5,334	3,388	1,974	5,126	5,331	111,934	1,962
22,000 UNDER 24,000	5,101	3,503	1,748	4,952	5,481	117,314	2,201
24,000 UNDER 26,000	4,818	3,493	1,421	4,702	5,365	120,401	2,428
26,000 UNDER 28,000	4,395	3,305	1,198	4,306	5,060	118,641	2,580
28,000 UNDER 30,000	3,985	3,229	906	3,904	4,794	115,444	2,584
30,000 UNDER 32,000	3,656	3,073	740	3,581	4,495	113,253	2,646
32,000 UNDER 34,000	3,119	2,697	541	3,066	3,862	102,839	2,524
34,000 UNDER 36,000	2,940	2,659	461	2,900	3,690	102,836	2,618
36,000 UNDER 38,000	2,404	2,196	340	2,374	3,121	88,897	2,424
38,000 UNDER 40,000	2,008	1,827	222	1,975	2,429	78,252	2,270
40,000 UNDER 45,000	4,193	3,901	410	4,150	4,969	177,494	5,525
45,000 UNDER 50,000	2,725	2,554	211	2,695	3,275	128,904	4,491
50,000 UNDER 75,000	4,331	3,979	250	4,283	4,953	253,490	11,069
75,000 UNDER 100,000	903	784	34	894	960	76,803	4,621
100,000 AND OVER	856	773	23	852	903	150,380	12,870
TOTALS	138,458	71,074	53,170	89,719	115,314	$2,523,765	$69,221

ADJUSTED GROSS INCOME CLASS	SAN LUIS OBISPO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	814	469	151	21	570	-$12,585	$33
$1 UNDER $2,000	5,620	947	3,929	54	973	3,448	1
2,000 UNDER 4,000	4,613	625	2,131	59	906	13,986	1
4,000 UNDER 6,000	4,886	956	2,366	1,412	1,505	24,397	36
6,000 UNDER 8,000	4,290	1,136	2,145	2,587	1,558	29,962	105
8,000 UNDER 10,000	3,996	1,411	1,974	2,111	1,698	35,979	196
10,000 UNDER 12,000	3,855	1,661	1,968	2,807	2,011	42,343	305
12,000 UNDER 14,000	3,484	1,638	1,728	2,962	1,941	45,187	428
14,000 UNDER 16,000	3,144	1,670	1,508	2,769	1,993	47,148	535
16,000 UNDER 18,000	2,831	1,627	1,350	2,601	1,983	48,125	643
18,000 UNDER 20,000	2,611	1,626	1,138	2,416	2,072	49,595	728
20,000 UNDER 22,000	2,455	1,611	987	2,313	1,943	51,515	855
22,000 UNDER 24,000	2,325	1,598	881	2,239	2,027	53,417	969
24,000 UNDER 26,000	2,109	1,544	699	2,039	1,876	52,705	1,021
26,000 UNDER 28,000	1,818	1,398	555	1,782	1,696	49,089	1,017
28,000 UNDER 30,000	1,784	1,407	490	1,727	1,749	51,705	1,142
30,000 UNDER 32,000	1,587	1,335	379	1,560	1,659	49,187	1,121
32,000 UNDER 34,000	1,401	1,216	326	1,372	1,425	46,203	1,104
34,000 UNDER 36,000	1,215	1,066	246	1,195	1,341	42,478	1,060
36,000 UNDER 38,000	1,063	933	177	1,043	1,167	39,317	1,042
38,000 UNDER 40,000	897	798	144	884	1,003	34,955	979
40,000 UNDER 45,000	1,792	1,616	239	1,775	1,911	75,935	2,292
45,000 UNDER 50,000	1,207	1,096	163	1,196	1,288	57,200	1,965
50,000 UNDER 75,000	1,972	1,807	159	1,954	2,035	116,154	4,930
75,000 UNDER 100,000	429	373	25	427	462	36,711	2,062
100,000 AND OVER	416	354	15	411	431	66,547	5,294
TOTALS	62,614	31,918	25,873	41,716	39,223	$1,150,703	$29,864

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1982 Income Year

ADJUSTED GROSS INCOME CLASS	SAN MATEO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED $ GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,731	780	297	62	1,186	-$47,268	$126
$1 UNDER $2,000	12,330	1,119	5,697	186	1,896	9,911	9
2,000 UNDER 4,000	12,715	944	3,551	174	2,198	38,477	3
4,000 UNDER 6,000	13,591	1,325	4,323	4,897	3,007	68,129	57
6,000 UNDER 8,000	13,134	1,914	4,953	9,508	4,017	91,759	386
8,000 UNDER 10,000	12,565	2,355	5,308	8,535	5,161	113,022	809
10,000 UNDER 12,000	13,074	2,877	5,977	10,813	5,664	143,896	1,467
12,000 UNDER 14,000	13,748	3,127	6,850	12,468	6,585	178,814	2,389
14,000 UNDER 16,000	13,416	3,256	6,949	12,498	6,720	201,181	3,271
16,000 UNDER 18,000	12,709	3,427	6,620	12,031	6,571	215,878	4,077
18,000 UNDER 20,000	12,003	3,685	6,200	11,472	6,677	227,898	4,887
20,000 UNDER 22,000	10,821	3,898	5,300	10,399	6,556	227,062	5,256
22,000 UNDER 24,000	10,352	4,156	4,851	10,021	6,541	238,037	6,081
24,000 UNDER 26,000	9,752	4,385	4,280	9,478	6,968	243,742	6,473
26,000 UNDER 28,000	9,273	4,727	3,873	9,049	7,143	250,188	6,844
28,000 UNDER 30,000	8,547	4,922	3,250	8,352	7,115	247,725	6,942
30,000 UNDER 32,000	7,895	5,046	2,728	7,740	7,222	244,695	6,955
32,000 UNDER 34,000	7,219	4,960	2,225	7,087	6,887	238,180	6,859
34,000 UNDER 36,000	6,670	4,990	1,913	6,559	6,788	233,401	6,811
36,000 UNDER 38,000	6,169	4,835	1,571	6,082	6,388	228,139	6,794
38,000 UNDER 40,000	5,765	4,695	1,306	5,681	6,125	224,783	6,906
40,000 UNDER 45,000	12,179	0,301	2,379	12,040	13,302	516,636	16,537
45,000 UNDER 50,000	9,634	8,537	1,451	9,536	10,544	456,441	15,683
50,000 UNDER 75,000	20,360	8,424	1,062	20,191	21,787	1,204,463	50,277
75,000 UNDER 100,000	4,047	4,332	265	4,799	5,176	412,221	21,947
100,000 AND OVER	5,168	4,568	153	5,139	5,959	1,109,438	96,341
TOTALS	265,667	117,585	94,132	214,797	174,183	$7,316,848	$284,187

ADJUSTED GROSS INCOME CLASS	SANTA BARBARA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED $ GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,180	553	275	47	844	-$28,928	$67
$1 UNDER $2,000	8,752	1,074	5,503	110	1,679	6,038	7
2,000 UNDER 4,000	8,047	788	3,442	109	1,738	24,413	9
4,000 UNDER 6,000	8,568	1,195	4,010	2,720	2,778	42,842	30
6,000 UNDER 8,000	8,179	1,605	3,999	5,366	3,544	57,241	216
8,000 UNDER 10,000	7,785	1,922	4,159	4,794	4,334	69,979	443
10,000 UNDER 12,000	7,720	2,352	4,346	5,939	4,938	84,865	734
12,000 UNDER 14,000	7,148	2,381	4,096	6,338	4,498	92,740	1,055
14,000 UNDER 16,000	6,382	2,438	3,553	5,841	4,261	95,557	1,311
16,000 UNDER 18,000	5,704	2,408	3,094	5,335	4,146	96,846	1,572
18,000 UNDER 20,000	5,106	2,449	2,668	4,850	3,931	96,974	1,752
20,000 UNDER 22,000	4,709	2,481	2,280	4,529	3,974	98,842	1,927
22,000 UNDER 24,000	4,293	2,396	1,996	4,152	3,657	98,649	2,121
24,000 UNDER 26,000	4,269	2,576	1,830	4,150	3,905	106,643	2,456
26,000 UNDER 28,000	3,911	2,594	1,510	3,813	3,689	105,541	2,486
28,000 UNDER 30,000	3,531	2,522	1,188	3,468	3,455	102,340	2,514
30,000 UNDER 32,000	3,211	2,504	957	3,146	3,526	99,568	2,632
32,000 UNDER 34,000	2,925	2,301	821	2,881	3,017	96,500	2,522
34,000 UNDER 36,000	2,696	2,229	640	2,650	2,952	94,332	2,512
36,000 UNDER 38,000	2,361	1,993	494	2,327	2,467	87,297	2,433
38,000 UNDER 40,000	2,101	1,786	441	2,071	2,214	81,880	2,400
40,000 UNDER 45,000	4,339	3,806	729	4,295	4,572	184,052	5,730
45,000 UNDER 50,000	3,219	2,862	427	3,180	3,479	152,455	5,187
50,000 UNDER 75,000	6,135	5,469	483	6,076	6,887	362,431	15,117
75,000 UNDER 100,000	1,486	1,263	93	1,469	1,559	126,955	6,852
100,000 AND OVER	1,800	1,496	78	1,784	1,825	388,318	33,398
TOTALS	125,557	57,443	53,112	91,441	87,869	$2,824,370	$97,283

ADJUSTED GROSS INCOME CLASS	SANTA CLARA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED $ GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	3,497	1,693	712	137	2,797	-$71,931	$406
$1 UNDER $2,000	36,215	4,565	20,067	453	10,684	24,468	46
2,000 UNDER 4,000	31,413	2,578	9,588	475	7,266	94,799	11
4,000 UNDER 6,000	31,951	3,663	11,540	10,577	10,206	159,326	135
6,000 UNDER 8,000	29,635	4,572	12,343	20,963	11,967	207,296	847
8,000 UNDER 10,000	27,780	5,609	12,794	18,087	13,926	249,889	1,726
10,000 UNDER 12,000	28,168	6,289	14,061	22,662	15,461	309,891	3,045
12,000 UNDER 14,000	29,070	6,674	15,712	26,322	16,785	378,083	4,910
14,000 UNDER 16,000	28,729	7,208	16,058	26,795	18,114	430,785	6,759
16,000 UNDER 18,000	27,150	7,604	15,255	25,670	17,600	461,270	8,470
18,000 UNDER 20,000	24,915	8,002	13,737	23,746	17,322	473,065	9,666
20,000 UNDER 22,000	23,160	8,242	12,276	22,245	17,365	486,067	11,002
22,000 UNDER 24,000	21,822	8,921	10,997	21,072	17,247	501,824	12,086
24,000 UNDER 26,000	20,831	9,554	10,103	20,276	17,632	520,707	13,391
26,000 UNDER 28,000	20,101	10,212	9,015	19,652	18,043	542,576	14,633
28,000 UNDER 30,000	18,606	10,586	7,656	18,259	17,833	539,330	14,961
30,000 UNDER 32,000	17,164	10,742	6,311	16,847	17,343	531,809	14,869
32,000 UNDER 34,000	15,756	10,787	5,098	15,516	16,756	519,673	14,624
34,000 UNDER 36,000	14,673	10,660	4,309	14,459	16,280	513,405	14,751
36,000 UNDER 38,000	13,521	10,525	3,458	13,336	15,283	500,110	14,438
38,000 UNDER 40,000	12,438	10,076	2,819	12,265	14,432	484,979	14,309
40,000 UNDER 45,000	27,271	23,171	5,249	26,983	33,323	1,156,838	36,017
45,000 UNDER 50,000	21,475	19,183	3,029	21,277	27,191	1,018,157	34,079
50,000 UNDER 75,000	46,654	43,134	3,967	46,268	60,961	2,755,114	111,461
75,000 UNDER 100,000	8,945	8,223	394	8,854	11,869	758,479	39,972
100,000 AND OVER	6,777	6,074	205	6,731	9,641	1,315,739	108,790
TOTALS	587,767	258,547	226,753	459,927	453,327	$14,861,768	$505,404

ADJUSTED GROSS INCOME CLASS	SANTA CRUZ						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED $ GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	703	321	187	15	475	-$8,398	$10
$1 UNDER $2,000	6,732	829	4,708	77	1,053	4,060	3
2,000 UNDER 4,000	5,525	649	2,688	70	1,567	16,710	2
4,000 UNDER 6,000	6,137	980	3,195	1,851	2,410	30,703	28
6,000 UNDER 8,000	5,552	1,206	2,981	3,445	2,928	38,744	136
8,000 UNDER 10,000	5,242	1,442	2,920	3,032	3,319	47,028	283
10,000 UNDER 12,000	5,093	1,649	2,768	3,776	3,512	55,925	459
12,000 UNDER 14,000	4,500	1,689	2,450	3,874	3,368	58,510	622
14,000 UNDER 16,000	4,064	1,662	2,205	3,648	3,107	60,868	794
16,000 UNDER 18,000	3,794	1,763	1,992	3,524	3,184	64,441	973
18,000 UNDER 20,000	3,371	1,701	1,626	3,174	3,121	64,013	1,077
20,000 UNDER 22,000	3,126	1,672	1,510	2,992	2,720	65,579	1,258
22,000 UNDER 24,000	2,885	1,674	1,268	2,773	2,646	66,315	1,350
24,000 UNDER 26,000	2,669	1,627	1,049	2,571	2,499	66,708	1,449
26,000 UNDER 28,000	2,441	1,629	875	2,348	2,371	65,877	1,498
28,000 UNDER 30,000	2,093	1,438	699	2,039	2,115	60,650	1,467
30,000 UNDER 32,000	1,900	1,434	509	1,848	2,009	58,820	1,438
32,000 UNDER 34,000	1,789	1,396	487	1,746	1,871	59,028	1,503
34,000 UNDER 36,000	1,637	1,333	372	1,600	1,767	57,218	1,515
36,000 UNDER 38,000	1,319	1,085	274	1,289	1,367	48,770	1,325
38,000 UNDER 40,000	1,189	1,009	190	1,156	1,264	46,363	1,299
40,000 UNDER 45,000	2,484	2,168	356	2,433	2,691	105,328	3,141
45,000 UNDER 50,000	1,781	1,591	184	1,750	1,885	84,270	2,779
50,000 UNDER 75,000	3,456	3,097	244	3,404	3,925	204,[illegible]19	8,271
75,000 UNDER 100,000	723	629	35	715	779	61,532	3,337
100,000 AND OVER	643	563	26	635	696	120,876	10,136
TOTALS	80,848	36,236	35,798	55,785	58,649	$1,604,657	$46,153

FOOTNOTES FOLLOW THIS SECTION.

Table 1 (Continued)

Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1982 Income Year

ADJUSTED GROSS INCOME CLASS	SHASTA							SIERRA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	572	374	84	14	398	-$7,572	$23	23	17	3	*	12	-$360	+
$1 UNDER $2,000	5,265	1,228	3,759	39	1,487	2,430	+	123	25	66	-	12	81	+
2,000 UNDER 4,000	2,982	678	1,128	41	1,038	9,016	+	87	27	32	-	25	252	+
4,000 UNDER 6,000	3,077	976	1,213	720	1,393	15,422	8	92	34	37	23	40	457	+
6,000 UNDER 8,000	3,032	1,186	1,206	1,486	1,498	21,200	58	76	30	31	35	49	533	$1
8,000 UNDER 10,000	2,748	1,301	1,126	1,146	1,523	24,699	105	84	37	36	40	55	750	4
10,000 UNDER 12,000	2,660	1,405	1,076	1,799	1,748	29,227	169	69	46	22	46	61	761	4
12,000 UNDER 14,000	2,392	1,369	982	2,013	1,666	31,008	245	74	49	25	64	50	959	7
14,000 UNDER 16,000	2,071	1,326	740	1,783	1,635	30,935	281	67	42	15	60	43	1,002	11
16,000 UNDER 18,000	1,929	1,325	673	1,759	1,591	32,724	370	57	38	20	54	46	963	12
18,000 UNDER 20,000	1,903	1,363	600	1,768	1,687	36,131	477	51	41	20	47	47	967	13
20,000 UNDER 22,000	1,621	1,213	486	1,540	1,603	34,016	506	51	41	13	50	30	1,067	16
22,000 UNDER 24,000	1,570	1,216	398	1,495	1,589	36,080	597	42	33	14	41	41	962	16
24,000 UNDER 26,000	1,554	1,208	379	1,496	1,768	38,832	721	32	25	10	32	25	799	15
26,000 UNDER 28,000	1,441	1,211	284	1,403	1,668	38,857	752	37	34	9	37	39	1,002	21
28,000 UNDER 30,000	1,222	1,075	199	1,186	1,449	35,417	715	23	22	*	22	25	666	14
30,000 UNDER 32,000	1,084	970	161	1,072	1,328	33,561	731	27	23	7	26	36	835	19
32,000 UNDER 34,000	979	880	115	961	1,187	32,271	753	24	23	4	24	24	789	19
34,000 UNDER 36,000	788	733	91	776	999	27,545	672	13	10	*	13	14	456	13
36,000 UNDER 38,000	707	661	76	700	853	26,155	703	11	11	5	11	11	410	11
38,000 UNDER 40,000	586	546	50	576	705	22,812	637	8	6	*	8	10	310	12
40,000 UNDER 45,000	1,101	1,033	78	1,086	1,348	46,477	1,405	19	18	*	19	24	800	25
45,000 UNDER 50,000	664	635	38	657	809	31,397	1,033	11	11	*	11	12	511	20
50,000 UNDER 75,000	1,007	934	52	994	1,161	59,019	2,540	8	8	-	8	7	476	20
75,000 UNDER 100,000	213	192	9	213	265	18,141	1,048	*	*	-	*	*	253	14
100,000 AND OVER	215	203	4	214	350	42,672	3,746	*	*	-	*	*	387	23
TOTALS	43,383	25,235	15,007	26,937	32,746	$748,472	$18,295	1,114	656	377	677	741	$16,088	$310

ADJUSTED GROSS INCOME CLASS	SISKIYOU							SOLANO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	329	219	28	*	275	-$6,473	+	503	265	101	9	387	-$6,713	$12
$1 UNDER $2,000	1,621	431	1,033	*	602	949	$2	6,826	976	4,179	55	1,867	3,818	4
2,000 UNDER 4,000	1,094	281	366	14	438	3,282	+	4,556	621	1,431	82	1,407	13,788	1
4,000 UNDER 6,000	1,143	402	390	250	569	5,733	3	4,880	836	1,749	1,431	1,966	24,449	15
6,000 UNDER 8,000	1,141	482	386	520	650	7,960	21	5,069	1,207	1,972	3,028	2,469	35,457	121
8,000 UNDER 10,000	983	519	321	350	683	8,812	34	4,847	1,498	2,088	2,539	3,063	43,650	236
10,000 UNDER 12,000	1,006	582	304	678	773	11,044	56	4,725	1,609	2,145	3,430	3,195	51,925	399
12,000 UNDER 14,000	818	513	236	697	601	10,601	80	4,361	1,741	1,956	3,677	3,179	56,645	544
14,000 UNDER 16,000	790	542	213	725	625	11,860	114	4,069	1,773	1,838	3,599	3,109	60,993	732
16,000 UNDER 18,000	684	474	180	641	590	11,621	143	3,815	1,770	1,647	3,444	3,139	64,845	913
18,000 UNDER 20,000	633	493	145	588	596	12,016	154	3,674	1,876	1,493	3,377	3,084	69,779	1,110
20,000 UNDER 22,000	585	450	141	545	580	12,257	183	3,372	1,913	1,290	3,146	3,131	70,808	1,238
22,000 UNDER 24,000	556	452	111	529	592	12,798	216	3,433	2,080	1,280	3,289	3,294	78,962	1,514
24,000 UNDER 26,000	499	390	110	481	551	12,451	240	3,535	2,299	1,158	3,390	3,787	88,413	1,791
26,000 UNDER 28,000	454	383	80	443	473	12,245	250	3,464	2,409	1,020	3,359	3,979	93,528	2,027
28,000 UNDER 30,000	384	345	44	379	445	11,130	231	3,412	2,577	883	3,317	4,185	98,919	2,199
30,000 UNDER 32,000	320	281	48	313	350	9,918	234	3,213	2,567	739	3,131	4,102	99,560	2,275
32,000 UNDER 34,000	259	237	26	256	320	8,531	209	2,963	2,448	606	2,902	3,894	97,757	2,353
34,000 UNDER 36,000	217	199	21	213	237	7,583	199	2,789	2,427	467	2,739	3,637	97,530	2,395
36,000 UNDER 38,000	203	182	24	201	244	7,509	216	2,396	2,155	357	2,366	3,259	88,591	2,276
38,000 UNDER 40,000	170	163	8	168	211	6,627	189	2,168	1,978	270	2,140	3,020	84,486	2,252
40,000 UNDER 45,000	317	292	26	311	389	13,408	426	4,377	4,093	548	4,327	6,219	185,351	5,323
45,000 UNDER 50,000	175	162	13	174	198	8,251	298	3,071	2,925	244	3,044	4,310	145,454	4,629
50,000 UNDER 75,000	266	240	15	265	270	15,658	738	4,341	4,160	223	4,297	5,776	250,153	9,835
75,000 UNDER 100,000	65	58	*	64	56	5,519	340	449	412	12	444	525	37,779	2,102
100,000 AND OVER	60	56	*	60	39	11,734	1,066	307	270	7	305	288	67,061	6,148
TOTALS	14,772	8,828	4,274	8,880	11,357	$233,024	$5,642	90,615	48,885	29,703	66,867	80,271	$2,002,988	$52,444

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1982 Income Year

ADJUSTED GROSS INCOME CLASS	STANISLAUS							SONOMA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,309	857	192	50	1,288	-$27,652	$91	1,172	566	221	52	795	-$21,507	$55
$1 UNDER $2,000	11,243	2,312	7,510	125	4,004	6,301	1	9,952	1,578	6,596	90	2,013	5,566	2
2,000 UNDER 4,000	7,712	1,480	2,895	136	3,547	23,292	7	7,536	912	2,951	108	1,733	22,789	8
4,000 UNDER 6,000	7,896	2,076	3,146	2,000	4,776	39,430	25	8,186	1,364	3,571	2,554	2,538	41,064	38
6,000 UNDER 8,000	6,991	2,317	2,962	3,626	4,778	48,861	150	7,897	1,793	3,638	4,915	3,052	55,148	199
8,000 UNDER 10,000	6,566	2,574	2,901	3,224	4,883	58,940	298	7,369	2,085	3,559	4,313	3,377	66,275	403
10,000 UNDER 12,000	6,192	2,739	2,858	4,332	5,214	68,133	463	7,261	2,431	3,496	5,570	3,738	79,883	657
12,000 UNDER 14,000	5,966	2,902	2,721	5,122	5,517	77,423	694	7,233	2,686	3,703	6,273	4,020	93,932	1,003
14,000 UNDER 16,000	5,204	2,763	2,331	4,672	5,104	77,891	863	6,351	2,568	3,169	5,751	3,796	95,122	1,253
16,000 UNDER 18,000	4,658	2,817	1,993	4,337	4,737	79,181	1,018	5,915	2,610	2,986	5,462	3,752	100,431	1,545
18,000 UNDER 20,000	4,450	2,849	1,723	4,212	4,577	84,491	1,233	5,443	2,677	2,476	5,114	3,729	103,298	1,779
20,000 UNDER 22,000	4,159	2,780	1,475	4,007	4,476	87,324	1,458	4,963	2,864	2,090	4,708	3,779	104,217	1,893
22,000 UNDER 24,000	3,924	2,786	1,231	3,808	4,362	90,240	1,642	4,622	2,827	1,793	4,419	3,838	106,258	2,111
24,000 UNDER 26,000	3,622	2,712	1,051	3,545	4,097	90,493	1,775	4,575	2,966	1,626	4,410	4,105	114,406	2,440
26,000 UNDER 28,000	3,422	2,751	785	3,354	4,105	92,331	1,869	4,298	2,992	1,330	4,171	4,074	116,032	2,606
28,000 UNDER 30,000	2,882	2,409	547	2,824	3,619	83,533	1,781	3,900	2,921	1,101	3,795	3,987	113,131	2,579
30,000 UNDER 32,000	2,578	2,226	434	2,548	3,199	79,889	1,800	3,525	2,791	884	3,437	3,874	109,191	2,613
32,000 UNDER 34,000	2,189	1,943	299	2,148	2,826	72,207	1,720	3,180	2,587	663	3,109	3,460	104,933	2,667
34,000 UNDER 36,000	1,826	1,655	249	1,800	2,253	63,858	1,609	2,900	2,465	618	2,852	3,319	101,439	2,648
36,000 UNDER 38,000	1,645	1,507	180	1,623	2,088	60,865	1,603	2,539	2,234	434	2,510	2,940	93,933	2,533
38,000 UNDER 40,000	1,416	1,315	117	1,399	1,751	55,186	1,531	2,321	2,022	367	2,282	2,661	90,507	2,574
40,000 UNDER 45,000	2,662	2,521	214	2,631	3,225	112,675	3,394	4,542	4,128	587	4,479	5,480	192,465	5,777
45,000 UNDER 50,000	1,613	1,511	89	1,599	1,898	76,288	2,630	3,199	2,937	343	3,148	3,695	151,478	5,109
50,000 UNDER 75,000	2,708	2,508	105	2,687	3,093	159,506	7,015	5,622	5,198	347	5,567	6,599	330,844	13,825
75,000 UNDER 100,000	620	557	27	615	686	53,298	3,162	1,129	1,008	38	1,120	1,298	95,806	5,335
100,000 AND OVER	678	577	15	628	727	160,247	14,904	848	740	24	836	945	156,407	12,676
TOTALS	104,081	55,444	38,0[illegible]	67,052	90,830	$1,874,231	$52,736	126,478	61,950	48,531	91,045	86,597	$2,623,048	$74,314

ADJUSTED GROSS INCOME CLASS	SUTTER							TEHAMA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	374	263	30	15	390	-$11,747	$11	219	148	19	8	153	-$4,953	$28
$1 UNDER $2,000	1,916	387	1,261	18	542	1,095	1	1,407	406	960	15	409	657	1
2,000 UNDER 4,000	1,447	328	550	20	686	4,363	1	906	237	314	10	358	2,706	*
4,000 UNDER 6,000	1,613	487	657	414	945	8,045	4	975	297	354	237	459	4,857	3
6,000 UNDER 8,000	1,395	543	599	696	1,021	9,764	28	1,053	405	357	524	576	7,378	22
8,000 UNDER 10,000	1,389	636	676	612	1,119	12,534	58	937	469	350	366	593	8,431	33
10,000 UNDER 12,000	1,255	624	567	793	1,170	13,809	89	828	458	304	555	569	9,099	50
12,000 UNDER 14,000	1,091	573	511	901	1,059	14,150	116	805	519	283	693	698	10,429	73
14,000 UNDER 16,000	1,000	579	420	878	1,016	14,988	151	673	452	229	610	524	10,094	96
16,000 UNDER 18,000	836	509	360	780	810	14,184	181	562	419	174	531	497	9,538	108
18,000 UNDER 20,000	774	501	281	732	796	14,670	204	625	460	179	587	587	11,866	158
20,000 UNDER 22,000	700	522	220	653	728	14,691	219	546	405	148	524	557	11,455	186
22,000 UNDER 24,000	644	473	188	618	731	14,827	256	489	388	121	470	519	11,238	187
24,000 UNDER 26,000	613	458	155	600	688	15,302	290	445	369	80	428	487	11,158	207
26,000 UNDER 28,000	593	482	125	576	642	15,996	322	398	345	80	382	469	10,737	210
28,000 UNDER 30,000	508	413	95	497	605	14,717	315	359	317	43	353	424	10,409	228
30,000 UNDER 32,000	427	376	56	414	505	13,256	292	305	285	53	294	358	9,474	207
32,000 UNDER 34,000	371	326	45	362	439	12,202	294	257	230	30	253	284	8,478	220
34,000 UNDER 36,000	364	331	36	356	462	12,720	314	211	191	19	206	251	7,365	190
36,000 UNDER 38,000	315	295	27	312	356	11,654	304	174	168	16	174	228	6,439	173
38,000 UNDER 40,000	258	241	26	254	282	10,063	276	126	123	13	124	145	4,917	142
40,000 UNDER 45,000	542	517	41	540	668	22,913	701	262	247	14	258	280	11,085	350
45,000 UNDER 50,000	359	339	17	359	406	17,024	595	174	161	15	171	176	8,213	310
50,000 UNDER 75,000	665	615	23	662	764	38,870	1,751	247	225	14	242	264	14,455	646
75,000 UNDER 100,000	138	126	*	138	148	11,732	722	58	53	*	58	37	5,015	309
100,000 AND OVER	139	127	*	139	161	24,999	2,358	36	28	*	36	26	5,681	511
TOTALS	19,726	11,071	6,975	12,339	17,139	$346,821	$9,853	13,077	7,805	4,173	8,109	9,928	$286,221	$4,648

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1982 Income Year

ADJUSTED GROSS INCOME CLASS	TRINITY						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED $ GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	72	49	7	*	52	-$966	$4
$1 UNDER $2,000	379	113	229	6	116	232	*
2,000 UNDER 4,000	238	68	82	*	104	724	*
4,000 UNDER 6,000	277	100	89	71	133	1,389	1
6,000 UNDER 8,000	300	142	102	135	154	2,091	5
8,000 UNDER 10,000	232	115	77	93	146	2,097	9
10,000 UNDER 12,000	278	178	96	176	203	3,057	14
12,000 UNDER 14,000	198	135	59	168	159	2,562	17
14,000 UNDER 16,000	212	148	59	177	159	3,191	29
16,000 UNDER 18,000	183	138	46	162	155	3,101	32
18,000 UNDER 20,000	163	121	41	152	115	3,094	40
20,000 UNDER 22,000	156	131	51	151	142	3,278	49
22,000 UNDER 24,000	156	131	40	148	180	3,505	56
24,000 UNDER 26,000	152	135	36	149	188	3,789	63
26,000 UNDER 28,000	128	113	21	124	155	3,442	64
28,000 UNDER 30,000	98	89	15	95	139	2,837	55
30,000 UNDER 32,000	80	70	15	80	87	2,471	58
32,000 UNDER 34,000	64	63	7	62	75	2,114	46
34,000 UNDER 36,000	49	46	8	49	44	1,714	42
36,000 UNDER 38,000	48	43	7	47	44	1,774	48
38,000 UNDER 40,000	44	42	3	44	43	1,719	50
40,000 UNDER 45,000	72	67	7	70	63	3,021	95
45,000 UNDER 50,000	38	35	*	37	50	1,797	60
50,000 UNDER 75,000	58	55	*	58	61	3,381	152
75,000 UNDER 100,000	9	9	-	9	9	787	54
100,000 AND OVER	10	8	-	10	8	1,478	129
TOTALS	3,694	2,344	1,102	2,276	2,784	$57,759	$1,172

ADJUSTED GROSS INCOME CLASS	TULARE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED $ GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,004	698	99	67	1,025	-$28,796	$96
$1 UNDER $2,000	7,595	1,058	4,981	78	3,251	4,385	4
2,000 UNDER 4,000	6,153	1,534	2,209	90	4,195	18,796	4
4,000 UNDER 6,000	7,180	2,466	3,014	1,487	7,027	35,951	20
6,000 UNDER 8,000	6,607	2,668	2,795	2,861	6,761	46,043	110
8,000 UNDER 10,000	6,004	2,818	2,602	2,379	6,632	53,923	225
10,000 UNDER 12,000	5,308	2,787	2,294	3,340	6,190	58,379	329
12,000 UNDER 14,000	5,020	2,920	2,118	4,146	6,310	65,185	498
14,000 UNDER 16,000	4,093	2,513	1,661	3,673	4,743	61,243	598
16,000 UNDER 18,000	3,736	2,484	1,433	3,477	4,430	63,451	748
18,000 UNDER 20,000	3,402	2,429	1,181	3,320	4,146	66,103	898
20,000 UNDER 22,000	3,055	2,371	968	2,934	3,828	64,058	960
22,000 UNDER 24,000	2,840	2,227	798	2,740	3,486	65,283	1,091
24,000 UNDER 26,000	2,555	2,072	571	2,495	3,205	63,840	1,139
26,000 UNDER 28,000	2,270	1,914	435	2,196	2,895	61,225	1,107
28,000 UNDER 30,000	1,934	1,686	345	1,890	2,438	56,020	1,165
30,000 UNDER 32,000	1,686	1,587	290	1,656	2,147	52,235	1,139
32,000 UNDER 34,000	1,492	1,362	206	1,453	1,915	49,217	1,138
34,000 UNDER 36,000	1,293	1,177	144	1,275	1,713	45,201	1,125
36,000 UNDER 38,000	1,073	985	95	1,064	1,327	39,688	1,077
38,000 UNDER 40,000	964	907	88	954	1,211	37,570	1,045
40,000 UNDER 45,000	1,834	1,696	129	1,814	2,256	77,618	2,384
45,000 UNDER 50,000	1,131	1,055	53	1,124	1,385	53,535	1,860
50,000 UNDER 75,000	2,115	1,944	89	2,099	2,405	125,218	5,737
75,000 UNDER 100,000	581	522	18	576	627	50,218	3,076
100,000 AND OVER	574	506	21	572	615	107,155	9,587
TOTALS	81,579	47,186	28,637	49,730	86,163	$1,392,744	$37,212

ADJUSTED GROSS INCOME CLASS	TUOLUMNE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED $ GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	193	120	29	5	154	-$2,661	*
$1 UNDER $2,000	1,249	258	794	10	345	769	*
2,000 UNDER 4,000	959	251	390	14	354	2,098	*
4,000 UNDER 6,000	1,094	292	418	252	366	4,994	53
6,000 UNDER 8,000	998	396	371	484	465	6,982	19
8,000 UNDER 10,000	884	411	328	390	488	7,947	36
10,000 UNDER 12,000	890	471	337	682	468	9,768	57
12,000 UNDER 14,000	788	473	284	652	490	10,218	79
14,000 UNDER 16,000	736	444	266	643	472	11,046	108
16,000 UNDER 18,000	614	431	206	547	476	10,431	113
18,000 UNDER 20,000	639	467	180	595	539	12,124	158
20,000 UNDER 22,000	577	435	143	540	495	12,121	183
22,000 UNDER 24,000	476	366	121	450	413	10,928	177
24,000 UNDER 26,000	454	367	96	434	447	11,353	203
26,000 UNDER 28,000	414	355	63	397	381	11,173	212
28,000 UNDER 30,000	347	303	59	337	368	10,081	203
30,000 UNDER 32,000	333	298	46	326	368	10,322	223
32,000 UNDER 34,000	295	272	33	288	343	9,721	218
34,000 UNDER 36,000	234	213	34	226	267	8,190	200
36,000 UNDER 38,000	196	180	23	194	190	7,236	187
38,000 UNDER 40,000	178	164	19	175	185	6,937	199
40,000 UNDER 45,000	316	294	21	313	300	13,433	397
45,000 UNDER 50,000	205	190	24	202	196	9,712	329
50,000 UNDER 75,000	325	293	16	32[illegible]	281	19,213	840
75,000 UNDER 100,000	65	61	*	65	41	5,472	326
100,000 AND OVER	45	37	*	45	37	6,154	501
TOTALS	13,414	7,842	4,306	8,511	8,921	$226,562	$6,971

ADJUSTED GROSS INCOME CLASS	VENTURA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED $ GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,397	730	257	35	1,133	-$23,719	$36
$1 UNDER $2,000	13,162	2,126	7,055	154	3,191	9,415	4
2,000 UNDER 4,000	12,562	1,039	3,959	155	4,989	38,050	3
4,000 UNDER 6,000	13,490	2,646	5,107	3,066	7,768	67,456	58
6,000 UNDER 8,000	12,314	3,085	5,279	7,240	8,241	85,910	292
8,000 UNDER 10,000	11,379	3,647	5,307	6,114	9,088	102,250	582
10,000 UNDER 12,000	11,325	3,916	5,501	8,894	8,997	124,521	975
12,000 UNDER 14,000	10,527	4,006	5,213	8,694	9,433	136,744	1,368
14,000 UNDER 16,000	9,983	4,188	4,934	8,824	9,532	149,540	1,844
16,000 UNDER 18,000	8,961	4,204	4,320	8,074	8,808	152,212	2,146
18,000 UNDER 20,000	8,221	4,130	3,738	7,561	8,202	156,060	2,506
20,000 UNDER 22,000	7,701	4,341	3,404	7,249	8,186	161,625	2,806
22,000 UNDER 24,000	7,290	4,410	2,863	6,950	7,702	167,702	3,128
24,000 UNDER 26,000	7,221	4,588	2,488	6,925	7,894	180,424	3,693
26,000 UNDER 28,000	6,805	4,725	2,193	6,571	8,117	183,699	3,822
28,000 UNDER 30,000	6,569	4,840	1,895	6,421	7,940	190,412	4,216
30,000 UNDER 32,000	6,149	4,855	1,620	6,026	7,739	190,504	4,259
32,000 UNDER 34,000	5,730	4,666	1,335	5,646	7,394	189,257	4,482
34,000 UNDER 36,000	5,291	4,472	1,057	5,223	6,876	185,164	4,476
36,000 UNDER 38,000	4,920	4,282	939	4,858	6,571	182,009	4,594
38,000 UNDER 40,000	4,576	4,070	787	4,520	6,273	178,341	4,653
40,000 UNDER 45,000	9,796	9,081	1,241	9,695	13,450	415,185	11,694
45,000 UNDER 50,000	7,289	6,849	693	7,231	10,203	345,255	10,651
50,000 UNDER 75,000	13,670	12,931	868	13,590	19,181	801,954	30,618
75,000 UNDER 100,000	2,481	2,209	91	2,462	3,450	210,487	10,616
100,000 AND OVER	1,823	1,629	51	1,811	2,424	307,099	22,834
TOTALS	210,646	112,481	72,295	153,949	202,702	$4,887,556	$136,356

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1982 Income Year

ADJUSTED GROSS INCOME CLASS	YOLO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	429	256	79	18	359	-$18,900	$50
$1 UNDER $2,000	5,329	670	3,979	50	1,132	3,014	1
2,000 UNDER 4,000	3,648	455	1,833	41	927	10,964	1
4,000 UNDER 6,000	3,494	665	1,791	1,054	1,332	17,424	12
6,000 UNDER 8,000	3,089	815	1,619	1,935	1,695	21,563	77
8,000 UNDER 10,000	2,642	898	1,408	1,491	1,662	23,754	140
10,000 UNDER 12,000	2,475	969	1,312	1,812	1,779	27,238	210
12,000 UNDER 14,000	2,224	872	1,138	1,921	1,727	28,864	295
14,000 UNDER 16,000	2,202	966	1,134	2,032	1,796	32,929	411
16,000 UNDER 18,000	1,908	929	910	1,803	1,555	32,368	481
18,000 UNDER 20,000	1,738	952	749	1,643	1,572	32,964	533
20,000 UNDER 22,000	1,481	872	611	1,438	1,289	31,116	577
22,000 UNDER 24,000	1,503	917	559	1,448	1,349	34,537	686
24,000 UNDER 26,000	1,394	943	466	1,358	1,331	34,845	729
26,000 UNDER 28,000	1,299	941	303	1,256	1,374	35,050	743
28,000 UNDER 30,000	1,141	897	267	1,114	1,174	33,084	749
30,000 UNDER 32,000	1,127	902	249	1,102	1,276	34,906	841
32,000 UNDER 34,000	952	787	154	937	1,103	31,400	810
34,000 UNDER 36,000	861	713	135	836	978	30,127	796
36,000 UNDER 38,000	740	658	84	723	874	27,337	727
38,000 UNDER 40,000	650	564	71	639	746	25,331	749
40,000 UNDER 45,000	1,396	1,277	131	1,370	1,761	59,055	1,801
45,000 UNDER 50,000	977	902	70	957	1,096	46,288	1,599
50,000 UNDER 75,000	1,752	1,600	56	1,725	2,112	103,321	4,584
75,000 UNDER 100,000	399	359	10	395	409	34,165	2,039
100,000 AND OVER	441	333	4	432	465	144,765	5,558
TOTALS	45,291	21,112	19,122	29,530	32,873	$917,509	$25,199

ADJUSTED GROSS INCOME CLASS	YUBA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	229	145	34	3	171	-$5,033	$1
$1 UNDER $2,000	2,408	575	1,730	17	900	1,132	1
2,000 UNDER 4,000	1,170	287	446	12	597	3,487	1
4,000 UNDER 6,000	1,269	416	475	299	830	6,360	3
6,000 UNDER 8,000	1,336	517	509	658	868	9,382	26
8,000 UNDER 10,000	1,170	581	490	484	941	10,525	46
10,000 UNDER 12,000	1,081	599	399	712	958	11,888	62
12,000 UNDER 14,000	937	587	321	790	924	12,136	87
14,000 UNDER 16,000	819	521	282	736	841	12,273	116
16,000 UNDER 18,000	727	500	230	673	808	12,323	158
18,000 UNDER 20,000	612	447	189	575	657	11,615	151
20,000 UNDER 22,000	559	435	152	538	659	11,731	176
22,000 UNDER 24,000	514	401	122	496	614	11,811	196
24,000 UNDER 26,000	459	377	88	443	506	11,472	206
26,000 UNDER 28,000	425	372	76	418	508	11,465	215
28,000 UNDER 30,000	386	340	63	378	460	11,189	227
30,000 UNDER 32,000	278	255	38	274	367	8,614	185
32,000 UNDER 34,000	273	242	40	269	306	9,006	221
34,000 UNDER 36,000	199	176	25	196	219	6,941	182
36,000 UNDER 38,000	171	159	22	169	234	6,321	170
38,000 UNDER 40,000	152	139	16	151	184	5,917	167
40,000 UNDER 45,000	257	243	23	252	275	10,839	333
45,000 UNDER 50,000	152	146	*	152	191	7,190	251
50,000 UNDER 75,000	248	227	9	247	268	14,374	661
75,000 UNDER 100,000	38	34	*	38	27	3,279	210
100,000 AND OVER	36	32	*	36	14	6,138	572
TOTALS	15,905	8,753	5,787	9,016	13,327	$222,375	$4,624

ADJUSTED GROSS INCOME CLASS	UNALLOCATED						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	562	284	162	15	460	-$9,547	$37
$1 UNDER $2,000	7,009	888	3,594	70	3,590	3,462	3
2,000 UNDER 4,000	4,112	568	1,713	87	2,441	12,393	4
4,000 UNDER 6,000	4,189	776	1,981	1,032	3,464	20,901	12
6,000 UNDER 8,000	4,801	915	2,193	2,752	4,337	33,641	109
8,000 UNDER 10,000	3,956	962	2,148	2,065	4,594	35,431	182
10,000 UNDER 12,000	3,329	1,004	1,909	2,232	4,069	36,573	263
12,000 UNDER 14,000	2,968	943	1,774	2,485	3,520	38,464	384
14,000 UNDER 16,000	2,430	901	1,430	2,187	2,919	36,353	443
16,000 UNDER 18,000	2,066	774	1,165	1,898	2,358	35,057	533
18,000 UNDER 20,000	1,723	674	946	1,612	1,757	32,687	593
20,000 UNDER 22,000	1,534	693	794	1,438	1,687	32,130	603
22,000 UNDER 24,000	1,383	678	694	1,304	1,521	31,764	657
24,000 UNDER 26,000	1,226	611	613	1,152	1,363	30,624	688
26,000 UNDER 28,000	1,094	584	509	1,041	1,236	29,507	698
28,000 UNDER 30,000	918	532	404	882	917	26,621	648
30,000 UNDER 32,000	823	534	330	786	951	25,513	637
32,000 UNDER 34,000	692	468	252	674	828	22,806	570
34,000 UNDER 36,000	617	444	224	598	693	21,595	567
36,000 UNDER 38,000	537	407	178	514	658	19,850	529
38,000 UNDER 40,000	495	382	128	478	607	19,290	521
40,000 UNDER 45,000	1,030	809	257	993	1,252	43,687	1,216
45,000 UNDER 50,000	711	608	141	693	890	33,769	978
50,000 UNDER 75,000	1,821	1,581	249	1,783	2,261	108,692	3,813
75,000 UNDER 100,000	526	449	39	520	645	44,889	2,069
100,000 AND OVER	593	511	32	580	827	119,780	7,896
TOTALS	51,145	17,980	23,859	29,871	49,845	$885,932	$24,653

ADJUSTED GROSS INCOME CLASS	RESIDENT-OUT-OF-STATE-ADDRESS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	856	400	168	28	585	-$18,769	$154
$1 UNDER $2,000	4,907	819	1,681	82	1,630	4,267	3
2,000 UNDER 4,000	5,821	849	1,804	113	1,761	17,653	4
4,000 UNDER 6,000	5,768	1,053	2,144	1,769	2,332	28,851	21
6,000 UNDER 8,000	5,555	1,259	2,344	3,534	2,559	38,791	147
8,000 UNDER 10,000	4,995	1,410	2,377	2,915	2,965	44,888	275
10,000 UNDER 12,000	4,348	1,396	2,242	3,309	2,861	47,764	400
12,000 UNDER 14,000	3,799	1,355	2,008	3,371	2,577	49,255	539
14,000 UNDER 16,000	3,246	1,221	1,742	2,970	2,350	48,605	696
16,000 UNDER 18,000	2,852	1,117	1,559	2,668	2,015	48,424	825
18,000 UNDER 20,000	2,396	1,035	1,286	2,249	1,829	45,474	845
20,000 UNDER 22,000	2,071	971	1,085	1,997	1,482	43,494	917
22,000 UNDER 24,000	1,854	879	911	1,782	1,385	42,618	984
24,000 UNDER 26,000	1,656	809	806	1,604	1,286	41,354	1,049
26,000 UNDER 28,000	1,511	861	726	1,486	1,233	40,791	1,071
28,000 UNDER 30,000	1,383	840	664	1,354	1,174	40,092	1,108
30,000 UNDER 32,000	1,266	784	545	1,244	1,035	39,219	1,116
32,000 UNDER 34,000	1,087	700	435	1,058	951	35,846	1,059
34,000 UNDER 36,000	906	627	337	893	813	31,667	961
36,000 UNDER 38,000	837	593	285	826	748	30,958	972
38,000 UNDER 40,000	738	546	270	729	671	28,767	917
40,000 UNDER 45,000	1,550	1,173	525	1,536	1,463	65,730	2,280
45,000 UNDER 50,000	1,184	923	310	1,171	1,182	56,155	2,052
50,000 UNDER 75,000	2,676	2,186	559	2,642	2,773	160,394	6,931
75,000 UNDER 100,000	778	613	142	771	826	66,488	3,710
100,000 AND OVER	1,109	819	99	1,104	1,207	335,037	30,627
TOTALS	65,149	25,238	27,054	43,205	41,693	$1,413,813	$59,663

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1982 Income Year

ADJUSTED GROSS INCOME CLASS	NONRESIDENT §						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	2,439	1,426	147	77	1,845	-$425,368	$220
$1 UNDER $2,000	4,789	1,325	857	103	1,704	3,964	59
2,000 UNDER 4,000	7,002	1,187	1,312	145	1,846	21,442	3
4,000 UNDER 6,000	9,381	1,863	2,208	3,044	3,093	47,132	31
6,000 UNDER 8,000	10,075	2,674	2,729	6,199	4,078	70,420	171
8,000 UNDER 10,000	9,445	3,143	2,791	5,310	4,534	84,869	322
10,000 UNDER 12,000	8,793	3,625	2,779	6,479	4,900	96,513	465
12,000 UNDER 14,000	7,935	3,762	2,441	6,679	4,765	103,006	605
14,000 UNDER 16,000	7,437	3,916	2,152	6,486	4,884	111,327	782
16,000 UNDER 18,000	6,693	3,635	1,977	5,925	4,529	113,714	947
18,000 UNDER 20,000	6,171	3,481	1,820	5,518	4,333	117,167	1,094
20,000 UNDER 22,000	5,640	3,369	1,587	5,098	3,985	118,379	1,204
22,000 UNDER 24,000	5,160	3,209	1,367	4,645	3,918	118,660	1,255
24,000 UNDER 26,000	4,787	3,113	1,206	4,302	3,804	119,671	1,367
26,000 UNDER 28,000	4,389	3,001	1,109	3,997	3,579	118,414	1,421
28,000 UNDER 30,000	4,084	2,809	926	3,674	3,472	118,329	1,491
30,000 UNDER 32,000	3,677	2,596	809	3,305	3,405	113,938	1,470
32,000 UNDER 34,000	3,334	2,498	679	3,017	3,098	109,956	1,453
34,000 UNDER 36,000	3,041	2,263	570	2,684	2,828	106,344	1,372
36,000 UNDER 38,000	2,774	2,155	503	2,454	2,702	102,664	1,372
38,000 UNDER 40,000	2,528	2,013	415	2,262	2,553	98,505	1,343
40,000 UNDER 45,000	5,189	4,176	776	4,659	5,286	220,097	3,141
45,000 UNDER 50,000	4,090	3,404	518	3,680	4,414	193,861	2,725
50,000 UNDER 75,000	11,017	9,215	846	9,973	12,474	665,930	10,234
75,000 UNDER 100,000	4,845	4,158	125	4,370	6,285	417,610	5,952
100,000 AND OVER	10,882	9,559	84	9,860	15,310	3,457,752	32,367
TOTALS	155,597	87,575	32,733	113,945	117,624	$6,424,296	$72,866

ADJUSTED GROSS INCOME CLASS	STATE TOTALS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED § GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	83,533	41,814	17,760	2,445	62,885	-$2,042,056	$5,253
$1 UNDER $2,000	840,893	127,155	547,396	7,916	254,377	459,929	375
2,000 UNDER 4,000	598,329	79,724	232,597	8,451	223,359	1,811,654	288
4,000 UNDER 6,000	651,660	113,825	280,708	187,996	322,337	3,260,198	2,295
6,000 UNDER 8,000	634,406	145,380	300,117	369,887	404,041	4,435,759	14,757
8,000 UNDER 10,000	593,887	168,548	299,622	322,326	437,833	5,338,239	29,826
10,000 UNDER 12,000	575,806	183,232	299,081	420,864	442,094	6,330,570	50,327
12,000 UNDER 14,000	556,294	189,006	295,515	480,444	441,623	7,226,225	76,631
14,000 UNDER 16,000	514,651	189,188	270,549	466,960	417,181	7,709,643	101,729
16,000 UNDER 18,000	462,901	187,143	236,878	429,647	382,169	7,860,913	122,703
18,000 UNDER 20,000	421,132	187,758	205,004	396,686	358,433	7,993,965	141,005
20,000 UNDER 22,000	385,673	189,238	177,769	367,800	342,759	8,093,567	157,599
22,000 UNDER 24,000	362,408	191,801	155,989	348,916	334,910	8,331,861	176,130
24,000 UNDER 26,000	342,174	194,969	135,978	331,720	329,479	8,549,916	193,334
26,000 UNDER 28,000	315,824	194,978	113,636	307,864	317,384	8,521,910	202,198
28,000 UNDER 30,000	286,627	191,050	93,183	280,378	300,098	8,307,390	204,718
30,000 UNDER 32,000	258,763	184,897	75,120	253,740	282,060	8,016,887	203,046
32,000 UNDER 34,000	232,188	175,591	59,981	228,212	259,560	7,657,782	199,374
34,000 UNDER 36,000	208,969	164,980	49,091	205,634	237,891	7,310,241	196,449
36,000 UNDER 38,000	187,046	153,040	38,726	184,316	215,476	6,917,116	191,794
38,000 UNDER 40,000	167,837	140,962	31,165	165,598	196,488	6,542,613	187,646
40,000 UNDER 45,000	347,080	301,369	54,839	342,934	411,415	14,709,548	447,622
45,000 UNDER 50,000	255,635	228,429	31,545	252,981	306,099	12,108,748	402,838
50,000 UNDER 75,000	506,700	457,543	42,201	501,756	598,468	29,890,805	1,211,982
75,000 UNDER 100,000	110,390	97,187	6,091	109,028	128,253	9,397,747	487,506
100,000 AND OVER	117,052	100,772	4,454	115,292	139,358	25,885,726	1,874,953
TOTALS	10,017,858	4,579,579	4,054,995	7,089,791	8,146,030	$220,626,896	$6,882,378

FOOTNOTES FOLLOW THIS SECTION.

Table 8†
Personal Income Tax Statistics
TAXES PAID BY HIGH INCOME INDIVIDUALS
1982 Income Year

INCOME CONCEPT CLASS	TOTAL RETURNS	TAXABLE RETURNS	TOTAL TAX LIABILITY (000)	NUMBER OF RETURNS BY SIZE OF TAX LIABILITY			
				$1 UNDER $1,000	$1,000 UNDER $2,000	$2,000 UNDER $6,000	$6,000 AND OVER
ADJUSTED GROSS INCOME[1]							
UNDER $ 50,000	9,704,199	6,495,853	$3,437,470	5,431,334	911,017	152,289	1,213
$ 50,000 UNDER 100,000	615,890	612,780	1,739,720	36,910	150,730	400,810	24,330
100,000 UNDER 200,000	86,730	86,170	782,570	1,140	1,590	13,870	69,570
200,000 AND OVER	25,592	25,528	1,157,572	51	59	372	25,046
TOTALS	10,432,411	7,220,331	7,117,332	5,469,435	1,063,396	567,341	120,159
AGI PLUS TAX PREFERENCE INCOME[2]							
UNDER $ 50,000	9,671,030	6,462,684	3,373,341	5,419,534	897,667	145,139	344
$ 50,000 UNDER 100,000	631,696	628,596	1,702,918	47,650	162,960	399,540	18,446
100,000 UNDER 200,000	95,834	95,274	761,075	2,170	2,610	21,700	68,794
200,000 AND OVER	33,851	33,777	1,279,998	81	159	962	32,575
TOTALS	10,432,411	7,220,331	7,117,332	5,469,435	1,063,396	567,341	120,159
AGI LESS INVESTMENT EXPENSES[3]							
UNDER $ 50,000	9,733,135	6,524,526	3,482,064	5,440,114	924,057	158,964	1,391
$ 50,000 UNDER 100,000	594,908	591,986	1,736,933	28,650	138,360	397,774	27,202
100,000 UNDER 200,000	80,675	80,177	767,909	620	932	10,419	68,206
200,000 AND OVER	23,693	23,642	1,130,426	51	47	184	23,360
TOTALS	10,432,411	7,220,331	7,117,332	5,469,435	1,063,396	567,341	120,159
EXPANDED INCOME[4]							
UNDER $ 50,000	9,697,391	6,489,042	3,408,972	5,428,784	909,527	150,360	371
$ 50,000 UNDER 100,000	613,065	609,883	1,698,442	39,290	152,030	398,290	20,273
100,000 UNDER 200,000	90,562	90,064	753,754	1,310	1,771	18,203	68,780
200,000 AND OVER	31,393	31,342	1,256,164	51	68	488	30,735
TOTALS	10,432,411	7,220,331	$7,117,332	5,469,435	1,063,396	567,341	120,159

FOOTNOTES ON FOLLOWING PAGE

Table 8 (continued)†
Personal Income Tax Statistics
TAXES PAID BY HIGH INCOME INDIVIDUALS
1982 Income Year

INCOME CONCEPT CLASS	TOTAL RETURNS	NONTAXABLE RETURNS	TAXABLE RETURNS	NUMBER OF RETURNS BY SIZE OF AVERAGE TAX RATE[5]						
				UNDER 1%	1% UNDER 2%	2% UNDER 3%	3% UNDER 5%	5% UNDER 7%	7% UNDER 9%	9% AND OVER[6]
ADJUSTED GROSS INCOME[1]										
UNDER $ 50,000	9,704,199	3,208,346	6,495,853	1,913,900	1,837,800	1,414,500	1,090,650	206,700	23,200	9,103
$ 50,000 UNDER 100,000	615,890	3,110	612,780	16,810	30,190	79,110	291,800	153,030	38,650	3,190
100,000 UNDER 200,000	86,730	560	86,170	1,510	2,070	2,400	9,890	25,580	35,380	9,340
200,000 AND OVER	25,592	64	25,528	140	287	339	1,193	2,686	7,115	13,768
TOTALS	10,432,411	3,212,080	7,220,331	1,932,360	1,870,347	1,496,349	1,393,533	387,996	104,345	35,401
AGI PLUS TAX PREFERENCE INCOME[2]										
UNDER $ 50,000	9,671,030	3,208,346	6,462,684	1,921,750	1,835,650	1,403,950	1,074,300	200,850	20,250	5,934
$ 50,000 UNDER 100,000	631,696	3,100	628,596	23,140	38,550	90,220	298,510	145,780	31,300	1,096
100,000 UNDER 200,000	95,834	560	95,274	2,820	3,300	4,300	16,560	34,060	30,990	3,244
200,000 AND OVER	33,851	74	33,777	387	827	745	3,262	8,319	14,127	6,110
TOTALS	10,432,411	3,212,080	7,220,331	1,948,097	1,878,327	1,499,215	1,392,632	389,009	96,667	16,384
AGI LESS INVESTMENT EXPENSES[3]										
UNDER $ 50,000	9,733,135	3,208,609	6,524,526	1,904,680	1,835,680	1,423,170	1,113,590	212,700	24,260	10,446
$ 50,000 UNDER 100,000	594,908	2,922	591,986	11,970	25,600	72,070	276,182	160,451	41,758	3,955
100,000 UNDER 200,000	80,675	498	80,177	831	1,224	1,667	7,391	20,959	37,255	10,850
200,000 AND OVER	23,693	51	23,642	122	108	186	723	1,750	5,740	15,013
TOTALS	10,432,411	3,212,080	7,220,331	1,917,603	1,862,612	1,497,093	1,397,886	395,860	109,013	40,264
EXPANDED INCOME[4]										
UNDER $ 50,000	9,697,391	3,208,349	6,489,042	1,914,480	1,833,550	1,412,110	1,097,060	204,660	21,200	5,982
$ 50,000 UNDER 100,000	613,065	3,182	609,883	17,920	33,930	84,450	286,940	152,350	33,130	1,163
100,000 UNDER 200,000	90,562	498	90,064	1,691	2,451	3,305	13,918	31,715	33,238	3,746
200,000 AND OVER	31,393	51	31,342	170	381	406	2,283	7,085	13,983	7,034
TOTALS	10,432,411	3,212,080	7,220,331	1,934,261	1,870,312	1,500,271	1,400,201	395,810	101,551	17,925

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[1] Adjusted gross income is gross income less business expenses and adjustments to income. Transfer payments, such as social security, unemployment insurance, and welfare, are excluded. Other significant differences from personal income are the inclusion of capital gains and the exclusion of the value of personal services.

[2] Tax preference income is the amount reported in Schedule P of the tax return and includes the excluded portion of capital gains, accelerated depreciation amount in excess of straight line, excess depletion, and several other statutory amounts.

[3] Investment expenses are here defined as interest expenses, other than mortgage interest, that do not exceed investment income—that portion of dividends and capital gains included in income.

[4] Expanded income is adjusted gross income plus tax preference income less investment expenses.

[5] Average tax rate is the net tax divided by the income as defined in the income concept.

[6] These returns with an average tax rate equal to or greater than 9 percent of the income concept used have either preference income or "throwback" taxes. See Section 17063 for preference income, or Sections 17771-17779 for throwback rules, of the Revenue and Taxation Code.

1982 INCOME YEAR
FOOTNOTES FOR PERSONAL INCOME TAX TABLES 1 THROUGH 7

† Statewide Statistical Appendix Tables 1 thru 5 were derived from a data file collected and edited sample of 79,831 unaudited returns; the sample was both random and stratified. County Tables 6 and 7 were created from the Master File which included data of current year returns before audit (prior year and duplicate social security number returns were excluded). Since no statistical sampling was involved, the data in these tables are not subject to sampling error. The data are, however, subject to nonsampling error. Because of the different sources, statewide tables and county tables are not strictly comparable.

†† Data are not available.

β Taxable Income for the 1967 and subsequent income years is not comparable to that for earlier years. In 1967, exemption credits were substituted for exemption exclusions and taxable income was redefined as adjusted gross income less deductions, rather than adjusted gross income less deductions and exemption exclusion.

γ Less than .05 percent.

δ Includes both itemized and standard deductions claimed. The standard deductions are: (a) $3,060 for married filing joint, surviving spouses, and heads of household; (b) $2,300 for joint custody heads of household; and (c) $1,530 for single persons and married filing separate.

π Includes preference tax. Detail may not add to totals due to tolerances and rounding.

ε Total of Tax Credits includes personal credits, dependent credits, blind credits, income averaging credits, credits for taxes paid to other states, special low income credits, solar credits, child care credits, agriculture irrigation equipment credits, elderly credits, job credits, pollution abatement equipment credits, water conservation credits, vehicle conservation credits, energy conservation credits, solar pump credit and ridesharing credits.

σ When an individual return reported income from two or more sole proprietorships, all of the sole proprietorship incomes, profits and losses, were combined and the resulting net profit or loss was recorded.

Ω When an individual return reported income from two or more partnerships, all of the partnership incomes, profits and losses, were combined and the resulting net profit or loss was recorded.

μ Net Sale of Capital Assets combined prior year carryover loss with a percentage of current year sales. If this combination resulted in a net loss which exceeded $1,000 ($500 for married filing separate), only $1,000 ($500) was recorded and the excess was carried to the next year. The percentages, based on the length of time and the taxpayer held the capital asset, are: (a) 100 percent if held one year or less; (b) 65 percent if held more than one year but not more than five years; and (c) 50 percent if held for more than five years.

ζ All Other Income Sources include net income from fiduciaries, net income from the disposition of noncapital assets, income from alimony, gambling, and other miscellaneous sources.

θ Total Adjustments combine amounts for military exclusion, moving expense, employee business expense, disability income exclusion, forfeited interest penalty, self-employed retirement plan exclusion, individual retirement arrangement exclusion, self-employed defined benefit plan exclusion and alimony paid.

¶ Total Taxes include taxes paid on real estate, gas, sales and use, in lieu license, and others.

Ψ Total Interest is interest paid on home mortgages, installment purchases, and other nonbusiness items.

ν Contributions Deducted combine current year contributions of cash and other than cash with contributions carried over from the previous year. The combined amount is then limited to 20 percent of the California adjusted gross income and contribution amounts in excess of the limit are carried over to subsequent years.

ω All Other Deductions include adoption expenses, union dues, employment education expenses, political contributions, handicap repairs, transit pass, etc.

Φ Personal Credit was increased for the 1978 and subsequent income years and therefore is not comparable to that of earlier years.

η Professional Services include medical and other health services; law offices, accounting, auditing and bookkeeping services; educational services, and engineering and architectural services. Personal Services include laundry, cleaning and dyeing establishments, barber and beauty shops, shoe repair and shine shops, photographic studios, and funeral services and crematoreis; Business Services include radio and television broadcasting, advertising, credit bureaus and collection agencies, news syndicates, and lettering shops; Other Services include lodging, automotive and other repairs, and recreational services.

α Population estimates by California Department of Finance.

τ According to the entry in the preceding column.

× Unable to determine county of residence from tax return.

o Resident returns filed with out-of-state address.

Φ Computed after excluding returns of unallocated, nonresidents, and residents with out-of-state addresses.

* Data are not shown for cells with fewer than three returns. However, data are included in the appropriate totals.

+ Less than $500.

§ Starting in 1982, nonresidents and part-year residents compute their tax on their total income and apportion tax based on their California income. In prior years, the tax was based on California taxable income. Because of this change, adjusted gross income is not strictly comparable to prior years.

Appendix

Bank and Corporation Tax

1983

STATE OF CALIFORNIA

FRANCHISE TAX BOARD

Annual Report

Table 1†
Bank and Corporation Franchise Tax Statistics
COMPARISON BY INCOME YEARS
1936 through 1982

INCOME YEAR	NUMBER OF RETURNS				INCOME REPORTED FOR STATE TAXATION (IN THOUSANDS)		TAX ASSESSED (IN THOUSANDS)	
	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	CORPORATIONS REPORTING NET LOSS	REPORTING NO INCOME OR LOSS	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME
1982	326,264	175,054	120,964	30,246	$10,744,906	$22,827,789	$2,223,341	$2,197,778
1981	299,215	172,122	101,398	25,695	16,367,137	24,213,913	2,377,610	2,351,249
1980	275,493	165,183	86,482	23,828	20,654,235	25,825,405	2,497,647	2,475,051
1979	248,188	154,468	72,343	21,377	20,734,811	24,825,988	2,301,054	2,282,059
1978	221,527	138,495	63,725	19,307	18,727,933	21,974,367	2,066,579	2,049,715
1977	200,393	124,175	57,949	18,269	14,940,577	17,830,411	1,683,229	1,667,681
1976	184,326	113,614	54,249	16,463	11,915,878	14,807,760	1,390,238	1,375,779
1975	177,665	106,213	53,965	17,487	8,362,261	11,671,553	1,097,939	1,083,238
1974	172,185	102,680	49,962	19,543	8,977,795	11,734,409	1,094,177	1,079,976
1973	165,676	97,377	46,937	21,362	7,911,161	10,207,612	873,720	839,850
1972	158,932	91,005	47,214	20,663	6,465,182	8,561,184	687,618	678,175
1971	151,216	83,664	47,621	19,931	4,804,362	7,249,163	545,901	539,169
1970	145,352	81,340	44,318	19,694	4,385,654	6,711,523	507,475	501,097
1969	136,695	80,348	38,627	17,720	5,642,555	7,476,775	559,643	553,360
1968	128,505	77,238	36,754	14,513	6,003,297	7,254,536	537,280	532,102
1967	125,677	73,433	38,188	14,056	5,252,164	6,455,635	461,812	456,606
1966	124,690	73,076	35,664	15,950	5,642,650	6,637,755	390,355	385,212
1965	122,339	71,484	35,625	15,290	5,126,221	6,007,207	357,967	352,892
1964	118,860	69,555	34,254	15,051	4,626,364	5,525,956	331,784	326,880
1963	114,667	66,496	33,667	14,504	4,282,870	5,091,922	309,403	304,613
1962	110,294	63,400	31,954	14,940	3,969,910	4,754,427	291,727	287,066
1961	105,645	59,746	31,802	14,097	3,716,550	4,508,953	279,958	275,392
1960	101,081	56,987	28,743	15,351	3,517,235	4,181,754	259,811	255,234
1959	94,161	53,456	24,069	16,636	3,663,711	4,155,387	243,301	239,556
1958	87,577	46,414	24,236	16,927	3,168,466	3,629,549	167,141	166,109
1957	81,150	44,527	20,313	16,310	3,286,282	3,663,837	165,168	164,252
1956	74,260	40,713	17,418	16,129	3,331,065	3,656,955	163,870	163,031
1955	65,345	35,020	16,365	13,960	3,162,831	3,429,695	152,267	151,508
1954	56,652	29,489	15,910	11,253	2,551,429	2,892,462	132,551	131,872
1953	52,041	27,561	13,718	10,762	2,518,582	2,757,676	123,140	122,527
1952	47,864	25,646	12,386	9,830	2,284,069	2,522,432	111,335	110,770
1951	44,583	24,538	11,008	9,037	2,598,337	2,765,742	118,484	117,982
1950	42,377	21,987	11,560	8,830	2,264,140	2,431,895	105,627	105,117
1949	40,096	19,078	12,529	8,489	††	1,748,703	74,443	73,917
1948	37,580	19,333	10,195	8,052	††	2,079,786	78,105γ	77,649
1947	33,612	17,789	7,852	7,972	††	1,844,296	70,394γ	70,012
1946	28,436	15,156	5,610	7,670	††	1,484,949	55,096γ	54,785
1945	24,430	13,703	4,587	6,140	††	1,394,685	49,655γ	49,404
1944	23,785	13,723	4,523	5,539	††	1,669,647	59,103γ	58,890
1943	24,088	13,904	5,199	4,985	††	1,741,929	64,588γ	64,362
1942	25,320	13,868	11,571	β	††	1,318,172	55,510γ	55,221
1941	26,392	13,248	13,144	β	††	831,906	36,217γ	35,888
1940	26,968	11,987	14,981	β	††	483,040	22,180γ	21,806
1939	††	11,095	††	††	††	399,679	††	18,164
1938	††	10,195	††	††	††	359,952	††	16,536
1937	††	11,593	††	††	††	458,817	††	20,728
1936	††	11,514	††	††	††	385,108	††	17,781

FOOTNOTES FOLLOW THIS SECTION

Table 2†

Bank and Corporation Franchise Tax Statistics

COMPARISON BY STATE NET INCOME CLASS

1982 Income Year

NET TAXABLE INCOME	RETURNS			NET INCOME LESS NET LOSS			TAX ASSESSED		
		PERCENT			PERCENT*			PERCENT	
	NUMBER	OF TOTAL	CUMU-LATIVE	AMOUNT (THOUSANDS)	OF TOTAL	CUMU-LATIVE	AMOUNT (THOUSANDS)	OF TOTAL	CUMU-LATIVE
NET LOSS	120,965	37.1	37.1	-$12,082,883	-	-	$25,593	1.2	1.2
NO INCOME OR LOSS	30,246	9.3	46.4	-	-	-	6,041	0.3	1.5
$1 UNDER $5,000	61,710	18.9	65.3	120,681	0.5	0.5	15,558	0.7	2.2
5,000 UNDER 10,000	24,277	7.4	72.7	174,616	0.8	1.3	16,721	0.8	3.0
10,000 UNDER 15,000	15,657	4.8	77.5	195,082	0.9	2.2	18,564	0.8	3.8
15,000 UNDER 20,000	10,812	3.3	80.8	187,443	0.8	3.0	17,979	0.8	4.6
20,000 UNDER 25,000	7,854	2.4	83.2	176,403	0.8	3.8	16,803	0.7	5.3
25,000 UNDER 30,000	7,344	2.3	85.5	202,307	0.9	4.7	19,422	0.9	6.2
30,000 UNDER 40,000	9,486	2.9	88.4	328,913	1.5	6.2	31,269	1.4	7.6
40,000 UNDER 50,000	6,885	2.1	90.5	309,327	1.4	7.6	29,665	1.3	8.9
50,000 UNDER 60,000	5,559	1.7	92.2	304,734	1.3	8.9	28,988	1.3	10.2
60,000 UNDER 70,000	3,774	1.2	93.4	245,080	1.1	10.0	23,529	1.1	11.3
70,000 UNDER 80,000	2,754	0.8	94.2	208,360	0.9	10.9	19,987	0.9	12.2
80,000 UNDER 90,000	1,836	0.6	94.8	155,251	0.6	11.5	14,905	0.7	12.9
90,000 UNDER 100,000	1,326	0.4	95.2	126,373	0.6	12.1	12,132	0.5	13.4
100,000 UNDER 150,000	4,846	1.5	96.7	590,666	2.6	14.7	56,602	2.5	15.9
150,000 UNDER 200,000	2,194	0.7	97.4	372,761	1.6	16.3	35,910	1.6	17.5
200,000 UNDER 250,000	1,683	0.5	97.9	374,838	1.6	17.9	36,163	1.6	19.1
250,000 UNDER 300,000	1,276	0.4	98.3	347,807	1.5	19.4	33,683	1.5	20.6
300,000 UNDER 400,000	1,379	0.4	98.7	483,010	2.1	21.5	46,268	2.1	22.7
400,000 UNDER 500,000	663	0.2	98.9	295,387	1.3	22.8	28,366	1.3	24.0
500,000 UNDER 750,000	1,594	0.5	99.4	991,843	4.3	27.1	95,449	4.3	28.3
750,000 UNDER 1,000,000	721	0.2	99.6	643,341	2.8	29.9	62,142	2.8	31.1
1,000,000 UNDER 1,500,000	464	0.1	99.7	573,305	2.5	32.4	54,968	2.5	33.6
1,500,000 UNDER 2,000,000	105	+	99.7	181,469	0.8	33.2	17,419	0.8	34.4
2,000,000 UNDER 3,000,000	214	0.1	99.8	542,306	2.4	35.6	52,489	2.4	36.8
3,000,000 UNDER 4,000,000	109	+	99.8	380,225	1.7	37.3	36,170	1.6	38.4
4,000,000 UNDER 5,000,000	18	+	99.8	80,227	0.4	37.7	7,658	0.3	38.7
5,000,000 UNDER 10,000,000	275	0.1	99.9	1,920,991	8.4	46.1	184,254	8.3	47.0
10,000,000 AND OVER	238	0.1	100.0	12,315,045	53.9	100.0	1,178,644	53.0	100.0
TOTALS	326,264	100.0	100.0	$10,744,906	100.0	100.0	$2,223,341	100.0	100.0

FOOTNOTES FOLLOW THIS SECTION

Table 3[†]
Bank and Corporation Franchise Tax Statistics
COMPARISON BY INDUSTRY
1981 and 1982 Income Years

INDUSTRY	INCOME IN THOUSANDS							
	1981				1982			
	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION		ALL REPORTING CORPORATIONS		CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION		ALL REPORTING CORPORATIONS	
	NUMBER	NET INCOME	NUMBER	NET INCOME LESS NET LOSS	NUMBER	NET INCOME	NUMBER	NET INCOME LESS NET LOSS
AGRICULTURE, FORESTRY, AND FISHERY	*3,987*	*$367,868*	*7,001*	*$121,594*	*3,585*	*$266,400*	*6,536*	*$92,354*
MINING	*697*	*2,614,111*	*1,705*	*2,373,265*	*786*	*2,261,441*	*2,374*	*2,136,488*
CRUDE PETROLEUM AND NATURAL GAS PRODUCTION	508	2,525,468	1,108	2,337,795	733	2,211,296	2,014	2,120,355
OTHER MINING AND QUARRYING	189	88,643	597	35,470	53	50,145	360	16,133
CONSTRUCTION	*13,851*	*1,023,608*	*25,137*	*653,789*	*12,458*	*824,440*	*25,739*	*346,268*
MANUFACTURING	*20,534*	*7,933,661*	*32,797*	*6,218,861*	*17,871*	*6,847,135*	*32,371*	*3,708,387*
BEVERAGES, FOOD, AND KINDRED PRODUCTS	1,165	1,005,883	1,894	885,906	1,016	947,093	1,583	884,808
TEXTILE-MILL PRODUCTS	185	49,205	289	30,174	154	17,445	258	-2,168
APPAREL AND PRODUCTS MADE FROM FABRIC	1,159	213,080	1,896	172,297	1,023	220,437	1,534	166,642
WOOD PRODUCTS, EXCEPT FURNITURE	696	135,691	1,235	45,798	360	43,046	976	-36,735
FURNITURE AND FIXTURES	637	92,488	1,039	66,412	1,022	145,925	1,379	118,461
PAPER AND ALLIED PRODUCTS	262	127,342	360	101,290	106	34,436	465	-23,964
PRINTING, PUBLISHING, AND ALLIED INDUSTRIES	2,390	473,462	3,880	343,589	2,522	497,065	4,055	423,171
CHEMICALS AND ALLIED PRODUCTS	1,493	881,298	2,290	798,711	1,003	637,923	1,924	484,918
PETROLEUM, COAL, AND RUBBER PRODUCTS	302	108,304	496	24,343	417	184,378	627	122,648
STONE, CLAY, AND GLASS PRODUCTS	520	157,356	811	127,218	419	159,743	982	101,852
PRIMARY METALS	312	237,717	425	212,511	412	44,207	673	-308,565
ELECTRICAL MACHINERY AND EQUIPMENT	2,167	1,852,093	3,635	1,443,954	2,045	1,437,303	3,688	462,359
TRANSPORTATION EQUIPMENT	812	667,897	1,466	477,238	683	492,540	1,352	404,050
OTHER EQUIPMENT	2,305	544,600	3,273	470,584	1,847	219,844	3,382	19,692
PRECISION EQUIPMENT	536	294,975	906	241,800	324	466,529	1,038	262,104
OTHER FABRICATED METAL PRODUCTS	3,482	729,801	5,057	602,651	2,669	666,727	5,016	195,855
OTHER MANUFACTURING[δ]	2,111	362,469	3,845	174,385	1,849	632,494	3,439	493,159
SERVICES	*61,287*	*2,381,068*	*102,791*	*1,229,843*	*68,094*	*2,277,465*	*119,113*	*899,103*
MOTION PICTURES PRODUCTION	2,750	191,298	5,095	88,507	4,287	103,803	7,044	-6,432
AMUSEMENT SERVICES[ς]	2,578	213,652	5,135	113,777	2,560	370,373	5,982	185,454
PERSONAL SERVICES	1,721	86,141	2,911	62,326	1,990	78,159	3,928	57,375
BUSINESS SERVICES	18,047	837,380	33,187	280,866	20,476	743,031	38,079	177,836
PROFESSIONAL SERVICES[λ]	21,045	255,261	29,030	183,559	26,367	342,980	35,547	270,720
OTHER SERVICES[ξ]	15,146	797,336	27,433	500,808	12,414	639,119	28,533	214,150
TRADE	*43,051*	*4,904,480*	*71,827*	*3,262,852*	*42,942*	*4,191,361*	*75,318*	*2,322,771*
RETAIL TRADE	24,798	2,320,844	42,031	1,553,450	30,952	2,009,869	55,862	794,744
WHOLESALE TRADE	18,253	2,583,636	29,796	1,709,402	11,990	2,181,492	19,456	1,528,027
FINANCE, INSURANCE, AND REAL ESTATE	*24,953*	*3,033,952*	*50,470*	*836,588*	*25,508*	*2,428,342*	*56,200*	*-2,095,459*
BANKS[*]	285	1,004,911	445	931,215	365	726,155	622	631,402
SAVINGS AND LOAN ASSN. AND OTHER FINANCIALS[τ][Π]	498	178,532	1,083	-627,382	267	173,177	764	-1,249,652
REAL ESTATE COMPANIES	18,452	1,270,765	37,847	493,894	17,354	899,088	39,358	-1,123,117
INVESTMENTS AND INSURANCE COMPANIES	5,718	579,744	11,095	38,861	7,522	629,922	15,456	-354,092
UTILITIES	*3,762*	*1,955,165*	*7,487*	*1,670,345*	*3,809*	*3,731,205*	*8,613*	*3,275,094*
TRANSPORTATION[φ]	2,564	389,130	4,567	177,917	2,613	299,304	5,375	-110,811
COMMUNICATIONS	86	833,814	118	832,683	55	70,253	107	59,718
RADIO AND TELEVISION INDUSTRIES	219	163,882	553	113,242	261	118,923	670	107,790
ELECTRIC AND GAS UTILITIES	14	439,251	36	438,339	55	1,566,299	106	1,566,289
OTHER PUBLIC UTILITIES[ψ]	879	129,088	2,213	108,164	825	1,676,426	2,355	1,652,108
TOTALS	172,122	$24,213,913	299,215	$16,367,137	175,053	$22,827,789	326,264	$10,744,906

FOOTNOTES FOLLOW THIS SECTION

Table 4†

Bank and Corporation Franchise Tax Statistics

COMPARISON BY ACCOUNTING PERIOD

1982 Income Year

ACCOUNTING PERIOD ENDED	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION					ALL REPORTING CORPORATIONS				
	RETURNS		NET INCOME		TAX ASSESSED	RETURNS		NET INCOME LESS NET LOSS		TAX ASSESSED
	NUMBER	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL		NUMBER	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	
JANUARY 31, 1982 . . .	10,179	5.8	$988,439	4.3	$93,429	17,686	5.4	$792,114	7.4	$94,937
FEBRUARY 28, 1982 . .	7,356	4.2	442,729	1.9	42,722	14,142	4.3	152,972	1.4	44,097
MARCH 31, 1982	16,598	9.5	958,502	4.2	91,680	31,403	9.6	48,470	0.4	94,856
APRIL 30, 1982	8,425	4.8	416,986	1.8	40,187	14,554	4.5	96,009	0.9	41,428
MAY 31, 1982	8,836	5.0	576,620	2.5	55,099	15,728	4.8	153,711	1.4	56,552
JUNE 30, 1982	26,934	15.4	1,830,553	8.0	176,722	48,367	14.8	823,758	7.7	181,055
JULY 31, 1982	8,226	4.7	593,943	2.6	57,169	14,554	4.5	304,059	2.8	58,486
AUGUST 31, 1982 . . .	8,582	4.9	495,642	2.2	47,825	15,575	4.8	255,837	2.4	49,227
SEPTEMBER 30, 1982 . .	21,359	12.2	1,690,736	7.4	162,523	36,870	11.3	808,109	7.5	165,682
OCTOBER 31, 1982 . . .	15,318	8.8	934,912	4.1	90,343	27,004	8.3	425,437	4.0	92,735
NOVEMBER 30, 1982 . . .	8,173	4.7	488,974	2.1	46,945	17,458	5.4	161,350	1.5	48,819
DECEMBER 31, 1982 . .	35,067	20.0	13,409,753	58.8	1,287,063	72,923	23.3	6,723,080	62.6	1,295,467
TOTAL	175,053	100.0	$22,827,789	100.0	$2,191,707	326,264	100.0	$10,744,906	100.0	$2,223,341

FOOTNOTES FOLLOW THIS SECTION

1982 INCOME YEAR
FOOTNOTES FOR BANK AND CORPORATION TAX TABLES 1 THROUGH 4

† Tables were derived from a data file collected and edited stratified sample of 7,222 unaudited returns.

¶ Corporationssustained losses and those which "broke even" (mostly inactive corporations and cooperatives) are included in this table.

†† Not available.

β Included with corporations reporting net loss.

γ Estimated.

δ Includes ordinance and accessories manufacturers, tobacco manufacturers, leather and leather products manufacturers, and other manufacturers not elsewhere classified.

ζ Includes amusement service and motion picture theaters.

λ Includes doctors, dentists, psychiatrists, physical therapists, and lawyers who are incorporated as professional corporations.

ξ Includes hotels, employment agencies, automotive repair services and garages, miscellaneous repair services and hand trades, medical and other health services, educational institutions and agencies, other professional and social-service agencies and institutions, and corporations whose nature of business was not determinable.

π National and state banks, savings and loan associations, and other financial institutions are subject to (a) the general franchise tax rate of 9.6 percent plus (b) the financial in lieu tax rate imposed under the provisions of Section 23186 of the Bank and Corporation Tax Law. For income years ending in 1982, the in lieu rate was 1.307 percent, for a combined 11.307 percent tax rate. The financial rate is in lieu of all other local taxes and licenses, except real property taxes, automobile registration and license fees sales taxes, utility users taxes, state energy-resources and emergency-telephone surcharges.

τ Includes financial corporations not elsewhere classified (insurance companies are not subject to franchise taxes).

ϕ Includes highway, railroad, car and express, water, and airline utilities.

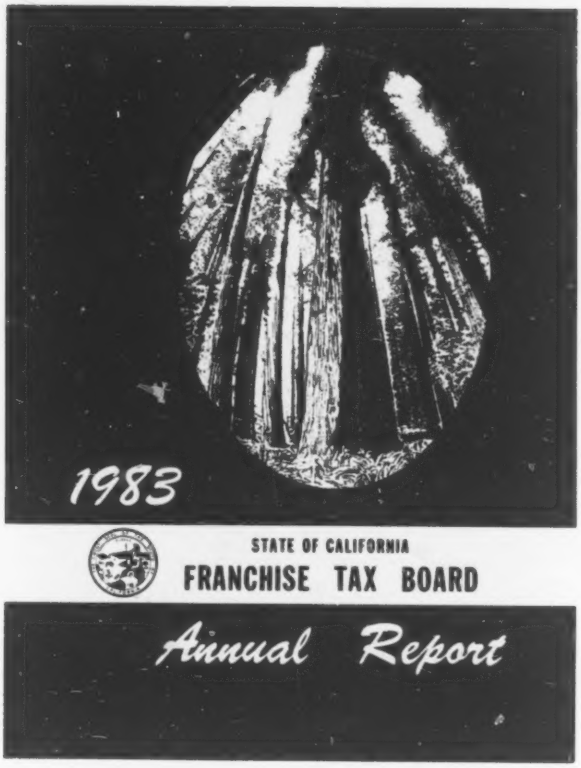
ψ Includes water, wharfage, carloading, stevedoring, warehousing, cold storage, and pipeline companies.

* Positive income only.

+ Less than .05 percent.

Appendix

Homeowner and Renter Assistance



1983

STATE OF CALIFORNIA

FRANCHISE TAX BOARD

Annual Report

Table 1
Homeowners Property Tax Assistance Statistics
COMPARISON BY CALENDAR YEARS
1968-83 Calendar Years

CALENDAR YEAR	NUMBER OF CLAIMANTS PAID	TOTAL HOUSEHOLD INCOME	AVERAGE HOUSEHOLD INCOME	HOMEOWNER'S PROPERTY TAX EXEMPTION
1968	57,354	$ 117,450,240	$2,048	$ -
1969	64,023	132,684,872	2,072	70
1970	62,400	130,926,208	2,098	750
1971	56,165	121,914,484	2,171	750
1972	291,928	1,453,667,550	4,980	750
1973	301,463	1,549,691,380	5,141	750
1974	309,254	1,610,657,680	5,208	1,750
1975	300,737	1,595,872,105	5,307	1,750
1976	293,198	1,627,743,538	5,551	1,750
1977	325,667	2,057,667,977	6,318	1,750
1978	279,090	1,821,405,372	6,526	1,750
1979	232,506	1,528,719,752	6,575	1,750
1980	184,565	1,231,600,981	6,673	1,750
1981	148,736	1,024,251,676	6,886	1,750
1982	117,523	827,089,956	7,038	1,750
1983	96,653	690,361,703	7,143	1,750

CALENDAR YEAR	TOTAL PROPERTY TAX PAID	AVERAGE PROPERTY TAX PAID	AMOUNT OF ASSISTANCE		
			TOTAL	AVERAGE	PERCENT OF GROSS PROPERTY TAX PAID
1968	$ 15,499,510	$270	$ 7,804,955	$136	50.4
1969	15,917,330	249	7,829,398	122	49.2
1970	17,590,024	282	8,547,588	137	48.6
1971	18,058,122	321	8,289,540	148	45.9
1972	120,907,986	414	58,847,115	202	48.7
1973	129,296,560	429	60,595,578	201	46.9
1974	109,059,535	353	49,905,503	161	45.8
1975	131,862,741	438	50,821,381	169	38.5
1976	144,804,539	494	52,146,563	178	36.0
1977	188,575,236	579	77,823,290	239	41.3
1978	180,510,974	647	70,188,033	251	38.9
1979	61,017,427	262	24,248,104	104	39.7
1980	47,581,217	258	18,619,207	101	39.1
1981	38,444,235	258	14,255,616	96	37.1
1982	30,955,204	263	10,948,419	93	35.4
1983	26,056,205	270	8,845,939	92	33.9

Table 2
Homeowners Property Tax Assistance Statistics
COMPARISON BY COUNTY
1983 Calendar Year

County	Number of Claimants	Household Income	Property Tax Paid	Amount of Assistance	Average Assistance
Alameda	5,243	$37,341,308	$1,612,829	$574,718	$110
Alpine	3	27,924	962	86	29
Amador	150	1,069,721	38,198	12,379	83
Butte	1,034	7,526,728	231,517	78,707	76
Calaveras	155	1,100,915	44,389	14,342	93
Colusa	61	437,608	8,391	2,571	42
Contra Costa	2,808	20,010,505	753,269	273,152	97
Del Norte	90	652,492	18,137	4,977	55
El Dorado	346	2,567,105	96,117	28,550	83
Fresno	3,501	24,126,160	708,758	277,915	79
Glenn	143	980,507	29,306	9,329	65
Humboldt	719	5,103,797	166,585	60,422	84
Imperial	166	1,107,568	26,523	11,257	68
Inyo	74	556,527	16,034	4,483	61
Kern	2,301	15,771,778	431,373	172,142	75
Kings	345	2,407,242	62,505	23,050	67
Lake	433	2,958,696	82,640	30,250	70
Lassen	125	898,244	28,209	8,997	72
Los Angeles	29,434	206,747,146	8,179,343	2,866,592	97
Madera	255	1,818,057	56,798	18,716	73
Marin	629	4,631,479	303,655	79,238	126
Mariposa	92	685,793	23,955	6,814	74
Mendocino	397	2,845,916	98,202	32,265	81
Merced	671	4,713,788	138,568	47,564	71
Modoc	34	240,770	5,982	2,015	59
Mono	7	53,735	2,503	429	61
Monterey	867	6,227,131	232,886	78,579	91
Napa	475	3,590,791	139,193	41,977	88
Nevada	310	2,188,775	77,504	24,912	80
Orange	4,691	35,355,812	1,368,405	411,872	88
Placer	526	3,760,894	124,785	41,025	78
Plumas	54	388,969	13,243	4,150	77
Riverside	3,709	26,742,744	959,910	316,637	85
Sacramento	3,336	23,948,693	749,084	265,313	80
San Benito	112	855,217	30,987	9,399	84
San Bernardino	4,667	33,285,945	996,886	352,461	76
San Diego	5,919	43,306,472	1,678,990	529,596	89
San Francisco	3,075	22,334,004	1,035,107	329,716	107
San Joaquin	2,190	15,483,696	491,943	177,245	81
San Luis Obispo	773	5,639,708	221,328	67,502	87
San Mateo	2,154	16,096,946	879,611	255,723	119
Santa Barbara	991	7,390,195	370,097	106,533	108
Santa Clara	3,542	25,480,534	1,127,852	377,577	107
Santa Cruz	1,103	7,768,819	331,988	117,918	107
Shasta	736	5,136,553	162,933	57,979	79
Sierra	29	198,300	5,920	2,466	85
Siskiyou	308	2,193,792	57,309	19,684	64
Solano	742	5,458,908	176,250	57,900	78
Sonoma	1,426	10,366,661	376,852	124,753	87
Stanislaus	1,774	12,492,132	362,326	130,780	74
Sutter	218	1,488,915	41,415	15,488	71
Tehema	229	1,647,199	40,457	14,168	62
Trinity	61	466,551	18,915	4,887	80
Tulare	1,231	8,596,200	206,180	78,582	64
Tuolumne	184	1,352,395	45,750	14,682	80
Ventura	1,232	9,211,398	370,581	108,660	88
Yolo	392	2,791,398	95,182	33,952	87
Yuba	206	1,471,060	44,752	15,658	76
Unclassified	175	1,263,387	56,836	17,206	98
Totals	96,653	$690,361,703	$26,056,205	$ 8,845,939	$92

Table 3
Homeowners Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1983 Calendar Year

Household Income Class	Number of Claimants	Household Income	Property Tax Paid	Amount of Assistance
Not more than $1,000...	191	-$597,079	$88,454	$51,480
$1,001 - 1,200	39	43,981	11,666	9,174
1,201 - 1,400	45	58,852	15,575	11,166
1,401 - 1,600	40	59,588	12,867	8,667
1,601 - 1,800	67	114,675	17,672	13,705
1,801 - 2,000	99	189,375	28,265	21,818
2,001 - 2,200	153	321,585	38,959	31,678
2,201 - 2,400	165	380,650	50,592	38,521
2,401 - 2,600	201	502,911	52,268	41,653
2,601 - 2,800	230	622,383	67,659	49,759
2,801 - 3,000	300	872,948	91,385	68,543
3,001 - 3,200	363	1,127,442	101,388	76,655
3,201 - 3,400	482	1,594,509	125,573	97,410
3,401 - 3,600	634	2,223,133	169,326	128,615
3,601 - 3,800	660	2,444,928	177,338	128,387
3,801 - 4,000	823	3,215,853	214,105	156,059
4,001 - 4,200	994	4,086,769	258,402	185,688
4,201 - 4,400	1,095	4,713,749	280,664	198,473
4,401 - 4,600	1,383	6,233,221	364,533	249,714
4,601 - 4,800	1,641	7,723,048	416,295	282,201
4,801 - 5,000	1,983	9,727,586	519,156	338,438
5,001 - 5,200	2,477	12,644,407	631,710	402,799
5,201 - 5,400	3,969	21,090,177	982,598	602,562
5,401 - 5,600	7,381	40,721,229	1,641,998	969,910
5,601 - 5,800	10,416	59,141,584	2,235,148	1,255,294
5,801 - 6,000	3,252	19,179,791	835,155	420,621
6,001 - 6,200	2,850	17,385,600	758,423	351,526
6,201 - 6,400	2,857	17,997,807	763,226	322,367
6,401 - 6,600	2,502	16,264,896	673,014	263,833
6,601 - 6,800	2,522	16,900,547	686,125	245,176
6,801 - 7,000	2,360	16,295,168	658,575	210,413
7,001 - 7,200	2,400	17,045,899	656,010	195,085
7,201 - 7,400	2,257	16,477,507	627,757	168,138
7,401 - 7,600	2,270	17,032,420	627,455	154,719
7,601 - 7,800	2,158	16,621,317	619,091	132,581
7,801 - 8,000	2,220	17,543,881	624,402	119,902
8,001 - 8,200	2,150	17,421,146	613,142	105,893
8,201 - 8,400	2,101	17,447,996	605,798	94,275
8,401 - 8,600	1,972	16,765,220	578,223	79,068
8,601 - 8,800	1,887	16,424,390	535,812	66,537
8,801 - 9,000	2,020	17,982,221	591,010	62,037
9,001 - 9,200	1,881	17,121,842	550,797	48,276
9,201 - 9,400	1,921	17,861,396	580,060	49,223
9,401 - 9,600	1,911	18,154,326	577,293	44,582
9,601 - 9,800	1,793	17,396,234	536,039	37,410
9,801 - 10,000	1,919	19,005,239	573,171	40,178
10,001 - 10,200	2,144	21,667,404	621,220	37,947
10,201 - 10,400	2,465	25,376,406	694,079	43,447
10,401 - 10,600	1,663	17,457,777	491,667	28,479
10,601 - 10,800	1,422	15,213,518	440,167	23,105
10,801 - 11,000	1,373	14,964,367	432,965	22,548
11,001 - 11,200	1,111	12,329,966	353,547	15,555
11,201 - 11,400	1,065	12,035,497	352,991	15,185
11,401 - 11,600	934	10,737,959	304,151	12,079
11,601 - 11,800	798	9,334,440	281,582	9,647
11,801 - 12,000	644	7,662,022	219,662	7,738
Totals..................	96,653	$690,361,703	$26,056,205	$8,845,939

Table 4
Homeowners Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1983 Calendar Year

Year of Birth	Number of Claimants	Household Income	Property Tax Paid	Amount of Assistance
1940 and Subsequent....	467	$2,814,179	$170,756	$ 73,121
1935 to 1940...........	438	2,579,543	136,216	62,587
1930 to 1935...........	800	4,940,804	232,876	103,958
1925 to 1930...........	1,571	9,915,061	453,840	194,117
1920 to 1925...........	3,489	23,181,317	1,002,275	382,734
1919...................	1,752	12,044,741	533,909	186,943
1918...................	2,170	15,242,201	652,655	218,738
1917...................	2,431	17,043,595	715,264	241,149
1916...................	2,837	20,375,537	827,875	265,528
1915...................	3,322	23,681,175	935,197	315,300
1914...................	4,092	29,899,929	1,138,953	361,806
1913...................	4,426	32,274,182	1,214,666	393,623
1912...................	4,803	35,148,727	1,324,077	421.464
1911...................	4,670	34,321,657	1,269,613	402,678
1910...................	5,137	37,842,780	1,371,623	437,321
1909...................	5,058	37,208,039	1,330,479	425,234
1908...................	4,709	35,033,292	1,255,310	383,598
1907...................	4,693	34,582,348	1,226,223	386,161
1906...................	4,355	32,229,508	1,133,603	359,396
1905...................	4,210	30,791,210	1,083,909	350,308
1904...................	4,041	29,343,889	1,041,906	340,774
1903...................	3,765	27,349,741	960,620	316,746
1902...................	3,520	25,262,775	889,770	305,709
1901...................	2,995	21,378,062	782,827	266,267
1900...................	3,069	21,666,982	796,068	279,286
1899...................	2,278	16,258,845	586,207	202,679
1898...................	2,253	15,534,203	575,391	217,200
1897...................	1,755	12,048,020	465,934	174,500
1896...................	1,600	10,998,701	416,184	154,105
1895...................	1,377	9,394,395	363,469	139,673
1894...................	1,026	6,885,547	257,847	104,114
1893...................	823	5,537,024	209,538	81,599
1892...................	725	4,710,869	179,729	75,927
1891...................	502	3,401,553	128,125	49,268
1890 and Prior..........	1,494	9,441,272	393,271	172,328
Totals.................	96,653	$690,361,703	$26,056,205	$ 8,845,939

Table 5
Homeowners Property Tax Assistance Statistics
HOUSEHOLD INCOME BY AMOUNT OF PROPERTY TAXES PAID
1983 Calendar Year

Property Tax Paid	Number of Claimants Reporting Household Income Of –											
	0 to $1,000	$1,001 to $2,000	$2,001 to $3,000	$3,001 to $4,000	$4,001 to $5,000	$5,001 to $6,000	$6,001 to $7,000	$7,001 to $8,000	$8,001 to $9,000	$9,001 to $10,000	$10,001 to $11,000	$11,001 to $12,000
0 – $49...	*	13	16	69	179	1,038	204	134	72	*	–	–
$50 – 99...	11	20	104	314	624	3,289	923	710	523	427	328	6
100 – 149...	11	36	168	437	1,105	4,662	1,714	1,323	1,153	996	1,053	337
150 – 199...	26	45	138	489	1,183	4,874	2,146	1,865	1,506	1,495	1,437	600
200 – 249...	20	44	158	411	1,109	4,233	2,138	1,811	1,722	1,489	1,489	716
250 – 299...	11	26	115	321	890	3,106	1,817	1,589	1,454	1,423	1,363	760
300 – 349...	16	23	92	261	602	2,164	1,289	1,187	1,124	1,053	1,010	597
350 – 399...	9	16	74	194	408	1,349	858	834	770	734	697	458
400 – 449...	11	14	38	126	276	850	584	539	539	497	489	308
450 – 499...	7	10	26	76	162	531	412	360	355	364	336	201
500 – 549...	12	7	24	51	133	342	244	233	227	242	214	123
550 – 599...	4	9	15	49	78	226	179	189	156	171	161	97
600 – 649...	5	6	14	28	78	192	126	114	121	117	112	82
650 – 699...	8	*	9	30	44	127	98	75	76	76	79	65
700 – 749...	5	4	10	19	46	99	81	79	82	67	67	49
750 – 799...	5	2	11	18	36	94	45	50	58	62	57	30
800 – 849...	4	5	*	15	30	67	51	41	29	43	37	24
850 – 899...	*	*	*	13	25	53	41	45	24	34	28	24
900 – 949...	4	*	12	*	13	32	40	24	31	25	26	17
950 – 999...	*	*	–	*	17	25	13	21	34	*	14	9
1,000 – OVER...	16	4	20	32	58	142	88	82	74	98	70	49
TOTALS	191	290	1,049	2,962	7,096	27,495	13,091	11,305	10,130	9,425	9,067	4,552

*Data are not shown for cells with fewer than three returns. However, data are included in the appropriate totals.

Table 6†
Homeowners Property Tax Assistance Statistics
MAJOR SOURCES OF HOUSEHOLD INCOME
1983 Calendar Year

Household Income Class	Number of Claimants	Household Income	Social Security (Income)		Interest and Dividend		Pensions and Annuities	
			Number	Amount	Number	Amount	Number	Amount
Not more than $1,000....	190	-$598,079	85	$348,595	104	$146,227	18	$61,362
$1,001 - 2,000.........	284	453,471	150	288,362	119	103,161	35	61,460
2,001 - 3,000.........	1,031	2,639,477	791	1,902,422	466	393,016	93	162,778
3,000 - 4,000.........	2,948	10,524,865	2,583	7,758,469	1,422	1,073,743	495	770,372
4,000 - 5,000.........	7,099	32,460,400	6,514	24,894,097	3,458	2,560,536	1,482	1,788,767
5,001 - 6,000.........	27,423	152,310,188	24,644	104,612,923	8,810	5,637,061	5,084	6,310,533
6,001 - 7,000.........	13,166	85,263,389	12,531	62,288,668	7,897	9,239,580	3,788	6,825,854
7,001 - 8,000.........	11,309	84,723,024	10,824	57,494,853	7,840	12,995,919	3,953	8,299,953
8,001 - 9,000.........	10,124	85,960,973	9,677	54,115,363	7,395	15,175,238	4,097	10,241,916
9,001 - 10,000.........	9,444	89,697,613	9,015	54,103,396	6,889	16,421,072	4,155	11,297,483
10,001 - 11,000.........	9,067	94,668,472	8,693	56,095,936	5,924	15,190,605	4,034	11,558,629
11,001 - 12,000.........	4,563	52,220,884	4,357	27,850,706	3,636	11,410,914	2,381	7,950,562
Totals................	96,648	$690,324,677	89,864	$451,753,790	53,960	$90,347,072	29,615	$65,329,669

Household Income Class	Public Assistance		Net Rental Income		Net Business Income		Other Income††	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Not more than $1,000....	10	15,235	45	-$235,717	74	-$1,018,686	57	$84,905
$1,001 - 2,000.........	39	48,215	37	-9,963	27	-62,668	51	24,904
2,001 - 3,000.........	90	160,196	110	8,268	61	-111,738	150	124,535
3,000 - 4,000.........	247	416,853	291	155,047	92	-72,499	391	422,880
4,000 - 5,000.........	998	2,094,417	587	310,356	165	-31,618	714	843,845
5,001 - 6,000.........	15,367	32,896,450	1,071	968,342	206	47,474	1,557	1,837,405
6,001 - 7,000.........	1,300	3,121,046	1,137	1,355,868	235	102,680	1,558	2,329,693
7,001 - 8,000.........	576	1,331,294	995	1,441,944	252	81,260	1,688	3,077,801
8,001 - 9,000.........	470	1,218,336	793	1,228,334	227	196,859	1,709	3,784,927
9,001 - 10,000.........	864	2,455,957	718	1,041,351	257	219,456	1,758	4,158,898
10,001 - 11,000.........	2,111	6,443,075	500	869,138	192	225,140	1,609	4,285,949
11,001 - 12,000.........	263	857,449	268	446,540	139	119,888	1,107	3,584,825
Totals................	22,335	$51,058,523	6,552	$7,579,508	1,927	-$304,452	12,349	$24,560,567

† Data in this table are based on a sample of claims paid. As such, they cannot be directly compared to statistics appearing in Tables 2 through 5 which were derived from all records of valid claims.

†† Other income includes insurance proceeds, death benefits, wages, gifts over $300, and income from other household members.

Table 7

Renters Property Tax Assistance Statistics

COMPARISON BY COUNTY

1983 Calendar Year

County	Number of Claimants	Household Income	Property Tax Paid†	Amount of Assistance	Average Assistance
Alameda	13,125	$77,302,221	$3,281,250	$1,887,862	$144
Alpine	*	*	*	*	107
Amador	170	1,111,120	42,500	21,163	124
Butte	1,827	11,614,123	456,750	233,660	128
Calaveras	162	1,042,134	40,500	20,783	128
Colusa	100	618,217	25,000	13,517	135
Contra Costa	5,807	35,031,104	1,451,750	816,969	141
Del Norte	140	861,057	35,000	18,973	136
El Dorado	657	4,095,478	164,250	85,321	130
Fresno	5,985	36,326,065	1,496,250	824,716	138
Glenn	184	1,127,940	46,000	25,747	140
Humboldt	1,019	6,119,803	254,750	141,845	139
Imperial	482	2,842,365	120,500	69,028	143
Inyo	327	2,019,156	81,750	41,647	127
Kern	4,650	27,819,211	1,162,500	660,272	142
Kings	662	3,898,768	165,500	96,170	145
Lake	606	3,826,072	151,500	78,968	130
Lassen	135	845,619	33,750	17,534	130
Los Angeles	95,185	561,519,853	23,796,250	13,704,013	144
Madera	312	1,974,104	78,000	41,313	132
Marin	886	5,653,218	221,500	112,850	127
Mariposa	82	504,831	20,500	11,285	138
Mendocino	695	4,300,650	173,750	92,259	133
Merced	1,122	6,929,813	280,500	152,828	136
Modoc	54	329,908	13,500	7,402	137
Mono	*	*	*	*	123
Monterey	1,799	11,035,113	449,750	242,051	135
Napa	1,098	7,111,846	274,500	133,414	122
Nevada	363	2,300,882	90,750	46,827	129
Orange	10,777	67,674,364	2,694,250	1,404,783	130
Placer	1,316	8,237,477	329,000	172,129	131
Plumas	119	742,610	29,750	15,840	133
Riverside	7,307	46,672,932	1,826,750	928,426	127
Sacramento	9,316	56,454,517	2,329,000	1,287,377	138
San Benito	116	744,695	29,000	14,910	129
San Bernardino	9,155	56,643,427	2,288,750	1,229,279	134
San Diego	18,899	118,609,389	4,724,750	2,469,477	131
San Francisco	15,487	92,428,635	3,871,750	2,199,272	142
San Joaquin	6,004	35,670,457	1,501,000	857,318	143
San Luis Obispo	1,371	8,560,111	342,750	181,686	133
San Mateo	2,680	16,883,168	670,000	349,057	130
Santa Barbara	2,468	15,795,370	617,000	311,229	126
Santa Clara	7,854	48,034,162	1,963,500	1,052,617	134
Santa Cruz	2,460	15,537,234	615,000	318,742	130
Shasta	1,912	12,126,706	478,000	246,851	129
Sierra	36	207,710	9,000	5,274	147
Siskiyou	543	3,377,924	135,750	72,514	134
Solano	2,097	12,767,447	524,250	280,991	134
Sonoma	3,017	18,926,762	754,250	391,162	130
Stanislaus	3,472	21,303,192	868,000	472,454	136
Sutter	525	3,318,800	131,250	68,305	130
Tehema	421	2,671,596	105,250	54,617	130
Trinity	76	485,249	19,000	9,605	126
Tulare	2,153	13,266,229	538,250	292,743	136
Tuolumne	338	2,147,464	84,500	43,002	127
Ventura	4,241	26,808,399	1,060,250	543,372	128
Yolo	1,370	8,300,526	342,500	191,193	140
Yuba	724	4,189,014	181,000	106,367	147
Unclassified	1,293	7,660,784	323,250	181,407	140
*Counties with fewer than three claimants	6	37,908	1,500	705	118
Totals	255,187	$1,544,444,929	$63,796,750	$35,351,121	$139

† $250 Renter Statutory Tax Equivalent.

Table 8
Renters Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1983 Calendar Year

Household Income Class	Number of Claimants	Household Income	Property Tax Paid*	Amount of Assistance
Not more than $1,000...	582	$ 29,009	$ 145,500	$131,181
$1,001 - 1,200	214	239,811	53,500	44,282
1,201 - 1,400	190	248,811	47,500	40,060
1,401 - 1,600	409	615,786	102,250	90,300
1,601 - 1,800	340	587,746	85,000	77,041
1,801 - 2,000	489	935,347	122,250	110,580
2,001 - 2,200	903	1,909,002	225,750	207,420
2,201 - 2,400	953	2,197,150	238,250	221,921
2,401 - 2,600	863	2,160,152	215,750	198,162
2,601 - 2,800	1,590	4,312,320	397,500	372,120
2,801 - 3,000	1,458	4,266,090	364,500	343,540
3,001 - 3,200	1,257	3,901,116	314,250	285,215
3,201 - 3,400	1,320	4,360,706	330,000	297,499
3,401 - 3,600	1,633	5,737,778	408,250	358,622
3,601 - 3,800	1,591	5,891,250	397,750	342,898
3,801 - 4,000	1,949	7,616,808	487,250	413,276
4,001 - 4,200	2,653	10,916,634	663,250	550,566
4,201 - 4,400	3,795	16,312,044	948,750	773,006
4,401 - 4,600	3,613	16,264,803	903,250	714,018
4,601 - 4,800	3,993	18,818,156	998,250	771,061
4,801 - 5,000	5,250	25,769,960	1,312,500	990,459
5,001 - 5,200	8,344	42,568,538	2,086,000	1,513,856
5,201 - 5,400	26,899	143,183,848	6,724,750	4,626,146
5,401 - 5,600	43,191	237,198,455	10,797,750	6,997,990
5,601 - 5,800	43,600	247,243,195	10,900,000	6,636,935
5,801 - 6,000	11,418	67,556,062	2,854,500	1,619,827
6,001 - 6,200	15,265	92,906,695	3,816,250	2,013,990
6,201 - 6,400	12,139	76,412,979	3,034,750	1,481,935
6,401 - 6,600	5,171	33,592,795	1,292,750	579,694
6,601 - 6,800	4,195	28,115,007	1,048,750	427,924
6,801 - 7,000	3,610	24,913,121	902,500	332,723
7,001 - 7,200	3,186	22,639,789	796,500	269,964
7,201 - 7,400	2,885	21,063,568	721,250	222,438
7,401 - 7,600	2,644	19,835,776	661,000	184,592
7,601 - 7,800	2,518	19,392,886	629,500	156,922
7,801 - 8,000	2,338	18,474,339	584,500	128,154
8,001 - 8,200	2,182	17,674,132	545,500	108,660
8,201 - 8,400	2,303	19,123,972	575,750	103,389
8,401 - 8,600	1,997	16,976,756	499,250	79,652
8,601 - 8,800	1,906	16,584,346	476,500	66,592
8,801 - 9,000	1,915	17,050,258	478,750	57,372
9,001 - 9,200	1,729	15,735,809	432,250	43,134
9,201 - 9,400	1,728	16,077,122	432,000	43,177
9,401 - 9,600	1,619	15,384,040	404,750	36,461
9,601 - 9,800	1,652	16,031,828	413,000	33,025
9,801 - 10,000	2,652	26,273,239	663,000	53,106
10,001 - 10,200	2,893	29,226,196	723,250	50,714
10,201 - 10,400	3,016	31,046,004	754,000	52,759
10,401 - 10,600	1,363	14,307,292	340,750	22,353
10,601 - 10,800	1,130	12,092,553	282,500	16,960
10,801 - 11,000	1,071	11,675,319	267,750	16,091
11,001 - 11,200	881	9,777,961	220,250	11,051
11,201 - 11,400	883	9,978,842	220,750	11,053
11,401 - 11,600	700	8,047,433	175,000	7,993
11,601 - 11,800	583	6,819,684	145,750	5,856
11,801 - 12,000	536	6,374,611	134,000	5,406
Totals.................	255,187	$1,544,444,929	$63,796,750	$35,351,121

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* $250 Renters Statutory Property Tax Equivalent

Table 9
Renters Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1983 Calendar Year

Year of Birth	Number of Claimants	Household Income	Property Tax Paid*	Amount of Assistance
1940 and Subsequent....	26,778	$147,965,317	$6,694,500	$4,075,479
1935 to 1940...........	6,325	34,818,912	1,581,250	990,925
1930 to 1935...........	8,355	45,784,497	2,088,750	1,321,751
1925 to 1930...........	12,293	68,820,553	3,073,250	1,902,206
1920 to 1925...........	18,445	104,438,659	4,611,250	2,799,323
1919....................	5,781	32,784,162	1,445,250	862,194
1918....................	6,547	38,073,596	1,636,750	951,681
1917....................	7,415	44,958,883	1,853,750	1,024,646
1916....................	8,303	51,655,410	2,075,750	1,110,947
1915....................	8,496	53,205,762	2,124,000	1,125,983
1914....................	9,686	60,644,704	2,421,500	1,282,612
1913....................	9,144	57,820,752	2,286,000	1,192,867
1912....................	9,742	61,805,435	2,435,500	1,265,323
1911....................	9,196	59,246,337	2,299,000	1,167,504
1910....................	9,545	61,181,262	2,386,250	1,219,690
1909....................	8,706	55,580,119	2,176,500	1,116,855
1908....................	8,672	56,186,646	2,168,000	1,084,388
1907....................	8,464	54,562,461	2,116,000	1,065,007
1906....................	7,932	50,781,995	1,983,000	1,011,563
1905....................	7,535	48,342,932	1,883,750	956,371
1904....................	7,042	45,020,041	1,760,500	898,303
1903....................	6,476	41,321,221	1,619,000	831,958
1902....................	6,207	39,242,993	1,551,750	808,656
1901....................	5,319	33,635,502	1,329,750	690,559
1900....................	5,401	33,614,893	1,350,250	719,159
1899....................	3,847	24,249,644	961,750	501,366
1898....................	3,796	23,468,497	949,000	510,019
1897....................	2,972	18,339,278	743,000	400,571
1896....................	2,851	17,341,396	712,750	390,269
1895....................	2,315	13,898,799	578,750	324,159
1894....................	1,860	11,090,288	465,000	262,295
1893....................	1,590	9,226,646	397,500	232,392
1892....................	1,287	7,438,105	321,750	189,124
1891....................	950	5,416,368	237,500	141,460
1890 and Prior.........	5,914	32,482,864	1,478,500	923,516
Totals..................	255,187	$1,544,444,929	$63,796,750	$35,351,121

* $ 250 Renters Statutory Property Tax Equivalent

Table 10†
Renters Property Tax Assistance Statistics
MAJOR SOURCES OF HOUSEHOLD INCOME
1983 Calendar Year

Household Income Class	Number of Claimants	Household Income	Social Security (Income)		Interest and Dividend		Pensions and Annuities	
			Number	Amount	Number	Amount	Number	Amount
Not more than $1,000....	570	$17,009	64	$143,514	56	$56,695	21	$21,903
$1,001 - 2,000.........	1,608	2,547,501	681	1,165,436	175	93,953	91	123,241
2,001 - 3,000.........	5,590	14,267,714	2,942	7,025,961	697	278,364	264	413,874
3,000 - 4,000.........	7,877	27,792,658	5,736	18,117,872	1,578	882,167	695	1,125,539
4,000 - 5,000.........	19,222	87,576,097	13,644	51,661,849	3,889	2,361,011	2,405	3,533,313
5,001 - 6,000.........	133,054	735,187,487	88,325	351,919,001	14,198	6,649,992	15,592	25,223,208
6,001 - 7,000.........	40,904	259,042,078	29,677	139,633,974	9,657	8,905,102	7,740	14,026,636
7,001 - 8,000.........	13,593	101,541,358	12,453	66,162,163	6,759	10,473,857	5,167	11,730,033
8,001 - 9,000.........	10,278	87,165,764	9,477	52,626,624	5,873	11,437,819	4,449	12,382,468
9,001 - 10,000.........	9,389	89,549,432	7,936	47,372,324	5,016	11,758,154	3,702	11,029,204
10,001 - 11,000.........	9,491	98,513,501	8,358	53,636,788	4,127	10,515,997	3,372	10,226,393
11,001 - 12,000.........	3,594	41,118,987	3,351	20,887,413	2,442	7,970,272	1,739	6,441,384
Totals................	255,170	$1,544,319,586	182,644	$810,352,919	54,467	$71,383,383	45,237	$96,277,196

Household Income Class	Public Assistance		Net Rental Income		Net Business Income		Other Income††	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Not more than $1,000....	95	$75,126	8	-$53,154	26	-$224,565	94	-$2,510
$1,001 - 2,000.........	537	773,767	11	-1,788	16	-22,939	402	415,831
2,001 - 3,000.........	1,843	4,322,567	29	44,639	21	-25,175	1,150	2,207,484
3,000 - 4,000.........	2,311	6,045,554	35	15,003	40	-2,590	1,000	1,609,113
4,000 - 5,000.........	8,764	27,434,969	58	73,562	53	-11,478	1,485	2,522,871
5,001 - 6,000.........	107,826	345,105,040	329	501,309	111	77,199	4,086	5,711,738
6,001 - 7,000.........	22,184	90,244,865	171	255,297	112	124,015	3,910	5,852,189
7,001 - 8,000.........	1,956	6,922,764	111	165,764	111	100,056	2,541	5,986,721
8,001 - 9,000.........	1,194	4,663,794	85	144,116	96	119,781	2,009	5,791,162
9,001 - 10,000.........	2,305	13,835,279	49	97,898	66	77,766	1,590	5,378,807
10,001 - 11,000.........	4,132	18,710,888	57	75,984	58	102,182	1,447	5,245,269
11,001 - 12,000.........	503	2,308,900	27	46,733	38	54,360	886	3,409,925
Totals................	153,650	$520,443,513	970	$1,365,363	748	$368,612	20,600	$44,128,600

† Data in this table are based on a sample of claims paid. As such, they cannot be directly compared to statistics appearing in Tables 2 through 5 which were derived from all records of valid claims.

†† Other income includes insurance proceeds, death benefits, wages, gifts over $300, and income from other household members.

Table 11
Homeowners-Renters Property Tax Assistance Statistics
TYPES OF CLAIMANTS BY SIZE OF HOUSEHOLD INCOME
1983 Calendar Year

Household Income Class	Homeowners			Renters		
	Senior Citizens (Age 62 or Older)	Blind and Disabled	Total	Senior Citizens (Age 62 or Older)	Blind and Disabled	Total
Not more than $1,000...	151	40	191	289	293	582
$1,001 - 1,200	34	5	39	118	96	214
1,201 - 1,400	35	10	45	100	90	190
1,401 - 1,600	37	3	40	255	154	409
1,601 - 1,800	61	6	67	230	110	340
1,801 - 2,000	84	15	99	338	151	489
2,001 - 2,200	145	8	153	672	231	903
2,201 - 2,400	148	17	165	561	392	953
2,401 - 2,600	185	16	201	607	256	863
2,601 - 2,800	214	16	230	776	814	1,590
2,801 - 3,000	271	29	300	952	506	1,458
3,001 - 3,200	337	26	363	844	413	1,257
3,201 - 3,400	454	28	482	948	372	1,320
3,401 - 3,600	591	43	634	1,192	441	1,633
3,601 - 3,800	622	38	660	1,212	379	1,591
3,801 - 4,000	787	36	823	1,504	445	1,949
4,001 - 4,200	952	42	994	1,952	701	2,653
4,201 - 4,400	1,023	72	1,095	2,565	1,230	3,795
4,401 - 4,600	1,321	62	1,383	2,740	873	3,613
4,601 - 4,800	1,554	87	1,641	3,061	932	3,993
4,801 - 5,000	1,859	124	1,983	3,847	1,403	5,250
5,001 - 5,200	2,305	172	2,477	5,860	2,484	8,344
5,201 - 5,400	3,241	728	3,969	13,973	12,926	26,899
5,401 - 5,600	6,404	977	7,381	28,497	14,694	43,191
5,601 - 5,800	9,729	687	10,416	36,213	7,387	43,600
5,801 - 6,000	3,085	167	3,252	7,061	4,357	11,418
6,001 - 6,200	2,703	147	2,850	7,225	8,040	15,265
6,201 - 6,400	2,702	155	2,857	7,967	4,172	12,139
6,401 - 6,600	2,402	100	2,502	4,006	1,165	5,171
6,601 - 6,800	2,398	124	2,522	3,379	816	4,195
6,801 - 7,000	2,230	130	2,360	2,962	648	3,610
7,001 - 7,200	2,290	110	2,400	2,685	501	3,186
7,201 - 7,400	2,167	90	2,257	2,487	398	2,885
7,401 - 7,600	2,176	94	2,270	2,318	326	2,644
7,601 - 7,800	2,074	84	2,158	2,200	318	2,518
7,801 - 8,000	2,124	96	2,220	2,102	236	2,338
8,001 - 8,200	2,085	65	2,150	1,936	246	2,182
8,201 - 8,400	2,012	89	2,101	2,067	236	2,303
8,401 - 8,600	1,899	73	1,972	1,812	185	1,997
8,601 - 8,800	1,834	53	1,887	1,756	150	1,906
8,801 - 9,000	1,953	67	2,020	1,766	149	1,915
9,001 - 9,200	1,824	57	1,881	1,594	135	1,729
9,201 - 9,400	1,878	43	1,921	1,620	108	1,728
9,401 - 9,600	1,848	63	1,911	1,510	109	1,619
9,601 - 9,800	1,732	61	1,793	1,548	104	1,652
9,801 - 10,000	1,844	75	1,919	2,431	221	2,652
10,001 - 10,200	2,051	93	2,144	2,638	255	2,893
10,201 - 10,400	2,380	85	2,465	2,782	234	3,016
10,401 - 10,600	1,602	61	1,663	1,293	70	1,363
10,601 - 10,800	1,375	47	1,422	1,064	66	1,130
10,801 - 11,000	1,334	39	1,373	999	72	1,071
11,001 - 11,200	1,081	30	1,111	823	58	881
11,201 - 11,400	1,034	31	1,065	817	66	883
11,401 - 11,600	902	32	934	663	37	700
11,601 - 11,800	774	24	798	559	24	583
11,801 - 12,000	632	12	644	511	25	536
Totals	90,969	5,684	96,653	183,887	71,300	255,187

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